

TNT-856 07-20/7

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

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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	\$5,138,922,919
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	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$5,138,922,919
4.	2019 total adopted tax rate.	\$0.420237/\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$101,934,730 B. 2019 values resulting from final court decisions: - \$66,900,730 C. 2019 value loss. Subtract B from A. ³	\$35,034,000
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$0 B. 2019 disputed 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.	\$35,034,000
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$5,173,956,919

- 1 Tex. Tax Code § 26.012(14)
- 2 Tex. Tax Code § 26.012(14)
- 3 Tex. Tax Code § 26.012(13)
- 4 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value: \$1,879,339 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$6,349,583 C. Value loss. Add A and B. ⁶	\$8,228,922
11.	2019 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 2020. Use only those properties that first qualified in 2020; do not use properties that qualified in 2019. A. 2019 market value: \$0 B. 2020 productivity or special appraised value: - \$10 C. Value loss. Subtract B from A. ⁷	\$-10
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$8,228,912
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$5,165,728,007
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$21,708,300
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$102,848
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$21,811,148

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$4,764,087,309</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>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: - \$0</p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2020 value. Add A and B, then subtract C and D. \$4,764,087,309</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$43,480,938</p> <p>B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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 of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$43,480,938
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$4,807,568,247
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$134,900,410
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$134,900,410
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$4,672,667,837
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.466781/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$0.552995/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt 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 for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.382159/\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,173,956,919
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$19,772,742
31.	Adjusted 2019 levy for calculating NNR M&O taxes. A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <div style="text-align: right;">\$5,564,107</div> B. M&O taxes refunded for years preceding tax year 2019: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <div style="text-align: right;">+ \$96,777</div>	

	C. 2019 taxes in TIF.: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	- \$0	
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2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

31.	(cont.)	<p>D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$5,660,884</p> <p>F. Add line 30 to line 31E.</p>	\$25,433,626
32.		Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,672,667,837
33.		2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.	\$0.544306/\$100
34.		<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2019 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

35.	<p>Rate adjustment for indigent health care expenditures.²⁴</p> <p>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 ending on June 30, 2020, less any state assistance received for the same purpose. \$0</p> <p>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>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 on June 30, 2020, less any state grants received by the county for the same purpose. \$0</p> <p>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. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$0/\$100</p>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ 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 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$0/\$100	
38.	Adjusted 2020 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.	\$0.544306/\$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	\$0.563356/\$100

²⁶ Tex. Tax Code § 26.0443

²⁷ Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

Voter-Approval Tax Rate (concluded)

40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$1,962,210 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0 D: Subtract amount paid from other resources. -\$0 E: Adjusted debt. Subtract B, C and D from A. \$1,962,210	
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$30,433
42.	Adjusted 2020 debt. Subtract line 41 from line 40E.	\$1,931,777
43.	2020 anticipated collection rate. A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹ 94.650000% B. Enter the 2019 actual collection rate. 94.650000% C. Enter the 2018 actual collection rate. 95.110000% D. Enter the 2017 actual collection rate. 95.160000% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ 94.650000%	
44.	2020 debt adjusted for collections. Divide line 42 by line 43E.	\$2,040,968
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,807,568,247
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.042453/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$0.605809/\$100
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.	\$0.695191/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(b)

30 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - County General Fund

**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 <p style="text-align: center;">-OR-</p> 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.	\$5,564,107
51.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,807,568,247
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0.115736/\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.552995/\$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.	\$0.552995/\$100
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.695191/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.579455/\$100

32 Tex. Tax Code § 26.041(d)
33 Tex. Tax Code § 26.041(i)
34 Tex. Tax Code § 26.041(d)
35 Tex. Tax Code § 26.04(c)
36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - County General Fund

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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,807,568,247
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).	\$0.579455/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - County General Fund

Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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.	\$0/\$100
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.	\$0/\$100
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.	\$0/\$100
64.	2020 unused increment rate. Add lines 61, 62, and 63.	\$0/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.579455/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - County General Fund

De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴³

66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.544306/\$100
67.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,807,568,247
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.0104/\$100
69.	2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.042453/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.597159/\$100

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

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).

\$0.552995/\$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).

\$0.579455/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70.

\$0.597159/\$100

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

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

⁴⁴ Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: ATASCOSA COUNTY

Date: 08/14/2020

	County General Fund	FARM TO MARKET ROAD
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1.2019 taxable value, adjusted for actual and potential court-ordered adjustments.

Enter line 8 of the No-New-

Revenue Tax Rate Worksheet.

\$5,173,956,919

\$5,150,891,849

2.2019 total tax rate.

Enter line 4 of the No-New-

Revenue Tax Rate Worksheet.

0.420237

0.077557

3.Taxes refunded for years preceding tax year 2019.

Enter line 15 of the No-New-

Revenue Tax Rate Worksheet.

\$102,848

\$20,881

4.Last year's levy.

Multiply Line 1 times Line 2 and divide by 100.

To the result, add Line 3.

\$21,845,729

\$4,015,758

5.2020 total taxable value. Enter Line 21 of

the No-New-Revenue Tax Rate

Worksheet.

\$4,807,568,247

\$4,784,789,879

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.

0.552995

0.552995

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.

\$26,585,612

\$26,459,649

8. Last year's total levy. Sum of line 4 for all funds.	\$25,861,487
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.	\$53,045,261
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$27,183,774

TNT-856 07-20/7

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

1001 OAK ST. JOURDANTON, TX 78026

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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	\$5,115,857,849
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	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$5,115,857,849
4.	2019 total adopted tax rate.	\$0.077557/\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$101,934,730 B. 2019 values resulting from final court decisions: - \$66,900,730 C. 2019 value loss. Subtract B from A. ³	\$35,034,000
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$0 B. 2019 disputed 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.	\$35,034,000
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$5,150,891,849

- 1 Tex. Tax Code § 26.012(14)
- 2 Tex. Tax Code § 26.012(14)
- 3 Tex. Tax Code § 26.012(13)
- 4 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value: \$1,879,339 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$6,884,663 C. Value loss. Add A and B. ⁶	\$8,764,002
11.	2019 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 2020. Use only those properties that first qualified in 2020; do not use properties that qualified in 2019. A. 2019 market value: \$0 B. 2020 productivity or special appraised value: - \$10 C. Value loss. Subtract B from A. ⁷	\$-10
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$8,763,992
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$5,142,127,857
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$3,988,080
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$20,881
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$4,008,961

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$4,741,353,903</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>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: - \$0</p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2020 value. Add A and B, then subtract C and D. \$4,741,353,903</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$43,435,976</p> <p>B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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 of property not on the certified roll.¹⁵ + \$0</p>	

¹¹ Tex. Tax Code § 26.12, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$43,435,976
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$4,784,789,879
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$134,800,897
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$134,800,897
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$4,649,988,982
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.086214/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$0.552995/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt 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 for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.077557/\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$5,150,891,849
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$3,994,877
31.	Adjusted 2019 levy for calculating NNR M&O taxes. A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
	B. M&O taxes refunded for years preceding tax year 2019: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	+ \$20,880

	C. 2019 taxes in TIF. : Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	- \$0	
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2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$20,880</p> <p>F. Add line 30 to line 31E.</p> <p style="text-align: right;">\$4,015,757</p>	
32.	<p>Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$4,649,988,982
33.	<p>2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.08636/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2019 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ <p>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 ending on June 30, 2020, less any state assistance received for the same purpose. \$0</p> <p>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	
36.	Rate adjustment for county indigent defense compensation.²⁵ <p>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 on June 30, 2020, less any state grants received by the county for the same purpose. \$0</p> <p>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. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$0/\$100</p>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ 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 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$0/\$100	
38.	Adjusted 2020 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.	\$0.08636/\$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	\$0.089382/\$100

²⁶ Tex. Tax Code § 26.0443

²⁷ Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

Voter-Approval Tax Rate (concluded)

40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$0	
	B: Subtract unencumbered fund amount used to reduce total debt. -\$0	
	C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0	
	D: Subtract amount paid from other resources. -\$0	
	E: Adjusted debt. Subtract B, C and D from A. \$0	
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2020 debt. Subtract line 41 from line 40E.	\$0
43.	2020 anticipated collection rate. <ul style="list-style-type: none"> A. Enter the 2020 anticipated collection rate certified by the collector.²⁹ 94.660000% B. Enter the 2019 actual collection rate. 94.660000% C. Enter the 2018 actual collection rate. 95.140000% D. Enter the 2017 actual collection rate. 95.190000% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰ 94.660000% 	
44.	2020 debt adjusted for collections. Divide line 42 by line 43E.	\$0
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,784,789,879
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$0.089382/\$100
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.	\$0.695191/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(b)

30 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - FARM TO MARKET ROAD

**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 <p style="text-align: center;">-OR-</p> 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,784,789,879
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.552995/\$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.	\$0.552995/\$100
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.695191/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.695191/\$100

- 32 Tex. Tax Code § 26.041(d)
- 33 Tex. Tax Code § 26.041(i)
- 34 Tex. Tax Code § 26.041(d)
- 35 Tex. Tax Code § 26.04(c)
- 36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - FARM TO MARKET ROAD

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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,784,789,879
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).	\$0.695191/\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - FARM TO MARKET ROAD

Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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.	\$0/\$100
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.	\$0/\$100
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.	\$0/\$100
64.	2020 unused increment rate. Add lines 61, 62, and 63.	\$0/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.695191/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
ATASCOSA COUNTY - FARM TO MARKET ROAD

De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.08636/\$100
67.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,784,789,879
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.010449/\$100
69.	2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.096809/\$100

⁴² Tex. Tax Code § 26.012(8-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

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).

\$0.552995/\$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).

\$0.695191/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70.

\$0.096809/\$100

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

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate Worksheet for Calculation of Tax Increase/Decrease

Entity Name: ATASCOSA COUNTY

Date: 08/14/2020

	County General Fund	FARM TO MARKET ROAD
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1.2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$5,173,956,919	\$5,150,891,849
2.2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.420237	0.077557
3.Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$102,848	\$20,881
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$21,845,729	\$4,015,758
5.2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$4,807,568,247	\$4,784,789,879
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.	0.552995	0.552995
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.	\$26,585,612	\$26,459,649

8. Last year's total levy.	\$25,861,487
Sum of line 4 for all funds.	
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.	\$53,045,261
10. Tax Increase (Decrease).	
Subtract Line 8 from Line 9.	\$27,183,774

ATASCOSA COUNTY

Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New- Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last</u> year's tax levy of 25,563,361	Additional Tax Levy Compared to <u>no-</u> <u>new-revenue tax</u> <u>rate levy of</u> 26,565,974
Last Year's Tax Rate	0.497794	\$23,914,120	\$-1,649,241	\$-2,651,854
No-New-Revenue Tax Rate	0.552995	\$26,565,974	\$1,002,613	\$0
Notice & Hearing Limit	0.552995	\$26,565,974	\$1,002,613	\$0
Voter-Approval Tax Rate	0.579455	\$27,837,335	\$2,273,973	\$1,271,361
Proposed Tax Rate	0.000000	\$0	\$-25,563,361	\$-26,565,974

No-New-Revenue Tax Rate Increase to General Fund in Cents per \$100

0.00	0.552995	26,565,974	1,002,613	0
0.50	0.557995	26,806,352	1,242,991	240,378
1.00	0.562995	27,046,731	1,483,369	480,757
1.50	0.567995	27,287,109	1,723,748	721,135
2.00	0.572995	27,527,488	1,964,126	961,514
2.50	0.577995	27,767,866	2,204,505	1,201,892
3.00	0.582995	28,008,244	2,444,883	1,442,270
3.50	0.587995	28,248,623	2,685,261	1,682,649
4.00	0.592995	28,489,001	2,925,640	1,923,027
4.50	0.597995	28,729,380	3,166,018	2,163,406
5.00	0.602995	28,969,758	3,406,397	2,403,784
5.50	0.607995	29,210,136	3,646,775	2,644,163
6.00	0.612995	29,450,515	3,887,153	2,884,541
6.50	0.617995	29,690,893	4,127,532	3,124,919
7.00	0.622995	29,931,272	4,367,910	3,365,298
7.50	0.627995	30,171,650	4,608,289	3,605,676
8.00	0.632995	30,412,028	4,848,667	3,846,055
8.50	0.637995	30,652,407	5,089,046	4,086,433
9.00	0.642995	30,892,785	5,329,424	4,326,811
9.50	0.647995	31,133,164	5,569,802	4,567,190
10.00	0.652995	31,373,542	5,810,181	4,807,568
10.50	0.657995	31,613,921	6,050,559	5,047,947
11.00	0.662995	31,854,299	6,290,938	5,288,325
11.50	0.667995	32,094,677	6,531,316	5,528,703
12.00	0.672995	32,335,056	6,771,694	5,769,082
12.50	0.677995	32,575,434	7,012,073	6,009,460
13.00	0.682995	32,815,813	7,252,451	6,249,839
13.50	0.687995	33,056,191	7,492,830	6,490,217
14.00	0.692995	33,296,569	7,733,208	6,730,596
14.50	0.697995	33,536,948	7,973,586	6,970,974

Tax Levy:	This is calculated by taking the adjusted taxable value (line 21 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.
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.

2020 Notice of Tax Rates in ATASCOSA COUNTY

Property Tax Rates in ATASCOSA COUNTY. This notice concerns the 2020 property tax rates for ATASCOSA 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.

County General Fund	FARM TO MARKET ROAD
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This year's no-new-revenue tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$21,811,148	\$4,008,961
This year's adjusted taxable value (after subtracting value of new property)	\$4,672,667,837	\$4,649,988,982
= This year's no-new-revenue tax rate	0.466781/\$100	0.086214/\$100
This year's total no-new-revenue tax rate	0.552995/\$100	
+ This year's adjustments to the no-new-revenue tax rate	\$0 /\$100	
= This year's adjusted no-new-revenue tax rate	0.552995/\$100	

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after adjusting as required by law)	\$25,433,626	\$4,015,757
This year's adjusted taxable value (after subtracting value of new property)	\$4,672,667,837	\$4,649,988,982
This year's voter-approval operating tax rate	0.544306/\$100	0.086360/\$100
(1.035 or 1.08, as applicable) = this		
× year's maximum operating rate	0.563356/\$100	0.089382/\$100
+ This year's debt rate	0.042453/\$100	0.000000/\$100
This year's voter-approval tax rate for each fund	0.605809/\$100	0.089382/\$100
This year's total voter-approval tax rate (unadjusted)	0.695191/\$100	
+ The unused increment rate, if applicable	0.000000/\$100	
= This year's total voter-approval tax rate	0.579455/\$100	

This is the maximum rate the taxing unit can adopt without an election for voter approval.

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.

Type of Fund
NONE

Balance
\$0

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).

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
2016 CERTIFICATE OF OBLIGATION	\$405,000	\$254,560	\$0	\$659,560
2017 CERTIFICATE OF OBLIGATION	\$370,000	\$285,950	\$0	\$655,950
2018 CERTIFICATE OF OBLIGATION	\$490,000	\$156,700	\$0	\$646,700
Total required for 2020 debt service				\$1,962,210
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$30,433
= Total to be paid from taxes in 2020				\$1,931,777
+ Amount added in anticipation that the unit will collect only 94.650000% of its taxes in 2020				\$109,191

= Total Debt Levy \$2,040,968

Unencumbered Fund Balances: FARM TO MARKET ROAD

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.

Type of Fund
NONE

Balance
\$0

2020 Debt Service: FARM TO MARKET ROAD

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).

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
NONE	\$0	\$0	\$0	\$0
Total required for 2020 debt service				\$0
- 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				\$0
+ Amount added in anticipation that the unit will collect only 94.660000% of its taxes in 2020				\$0
= Total Debt Levy				\$0

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Loretta Holley P.C.C., C.T.O.P., P.C.A.C.

Position: ATASCOSA COUNTY TAX ASSESSOR-COLLECTOR

Date prepared: July 30, 2019

You can inspect a copy of the full calculations on the taxing unit's website at:
atascosacounty.texas.gov.

2019 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

Effective Tax Rate (No New Taxes) ATASCOSA COUNTY

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. The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

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 Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$4,029,699,417
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$4,029,699,417
4. 2018 total adopted tax rate.	\$0.501400/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$4,029,699,417
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2019 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - County General Fund

8. 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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$3,803,553 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$8,416,353 C. Value loss. Add A and B. ⁵	\$12,219,906
9. 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 those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$2,000 B. 2019 productivity or special appraised value: - \$1,160 C. Value loss. Subtract B from A. ⁶	\$840
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$12,220,746
11. 2018 adjusted taxable value. Subtract line 10 from line 6.	\$4,017,478,671
12. Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$20,143,638
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$29,587
14. Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$20,173,225
16. 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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$5,182,402,475 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012

2019 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - County General Fund

16. (cont.)	<p>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: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$5,182,402,475</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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.¹³ \$2,652,864</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - County General Fund

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$2,652,864
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$5,185,055,339
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$80,973,267
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$80,973,267
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$5,104,082,072
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.395237/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$0.472794/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate ATASCOSA COUNTY - County General Fund

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

26.	2018 maintenance and operations (M&O) tax rate.		\$0.452900/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.		\$4,017,478,671
28.	2018 M&O taxes.		
	A. Multiply line 26 by line 27 and divide by \$100.	\$18,195,160	
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$8,282,416	
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."	+ \$0	
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0	

Rollback Tax Rate (continued) ATASCOSA COUNTY - County General Fund

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$28,446</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$26,506,022</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	<p style="text-align: right;">\$5,104,082,072</p>
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	<p style="text-align: right;">\$0.519310/\$100</p>
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	<p style="text-align: right;">\$0.560854/\$100</p>

Rollback Tax Rate (continued) ATASCOSA COUNTY - County General Fund

32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$1,974,398 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$1,974,398	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$1,974,398
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$1,974,398
37.	2019 total taxable value. Enter the amount on line 19.	\$5,185,055,339
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.038078/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.598932/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.682693/\$100

Additional Sales Tax to Reduce Property Taxes ATASCOSA COUNTY - County General Fund

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
42.	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. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² <div style="text-align: center;">-OR-</div> Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$8,282,416
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$5,185,055,339
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.159736/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.472794/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.472794/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.682693/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.522957/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control ATASCOSA COUNTY - County General Fund

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.

49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$5,185,055,339
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.522957/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.472794
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.522957
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.522957/\$100

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.

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1.2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$4,029,699,417	\$4,007,678,894
2.2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.501400	0.098500
3.Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$29,587	\$6,385
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$20,234,500	\$3,953,949
5.2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$5,185,055,339	\$5,162,244,508
6.2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.472794	0.000000
7.2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$24,514,631	\$0
8.Last year's total levy. Sum of line 4 for all funds.	\$24,188,449	
9.	\$24,514,631	

2019 total taxes if a tax rate equal
to the effective tax rate is adopted.
Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9. \$326,182

TNT-856 05-19/3

2019 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

Effective Tax Rate (No New Taxes) ATASCOSA COUNTY

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. The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

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 Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$4,007,678,894
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$4,007,678,894
4. 2018 total adopted tax rate.	\$0.098500/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$4,007,678,894
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2019 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - FARM TO MARKET ROAD

8.	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 taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$3,803,553 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$9,405,460 C. Value loss. Add A and B. ⁵	\$13,209,013
9.	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 those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$2,000 B. 2019 productivity or special appraised value: - \$1,160 C. Value loss. Subtract B from A. ⁶	\$840
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$13,209,853
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$3,994,469,041
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$3,934,552
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$6,385
14.	Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$3,940,937
16.	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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$5,159,609,644 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012

2019 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - FARM TO MARKET ROAD

16. (cont.)	<p>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: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$5,159,609,644</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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.¹³ \$2,634,864</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - FARM TO MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$2,634,864
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$5,162,244,508
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$80,907,337
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$80,907,337
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$5,081,337,171
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.077557/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$0.472794/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate ATASCOSA COUNTY - FARM TO MARKET ROAD

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

26.	2018 maintenance and operations (M&O) tax rate.		\$0.098500/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.		\$3,994,469,041
28.	2018 M&O taxes.		
	A. Multiply line 26 by line 27 and divide by \$100.	\$3,934,552	
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$0	
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."	+ \$0	
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0	

Rollback Tax Rate (continued) ATASCOSA COUNTY - FARM TO MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$6,385</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$3,940,937</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$5,081,337,171
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.077557/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.083761/\$100

Rollback Tax Rate (continued) ATASCOSA COUNTY - FARM TO MARKET ROAD

32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	\$0
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0
	C: Subtract amount paid from other resources.	-\$0
	D: Adjusted debt. Subtract B and C from A.	\$0
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$0
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$0
37.	2019 total taxable value. Enter the amount on line 19.	\$5,162,244,508
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.000000/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.083761/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.682693/\$100

Additional Sales Tax to Reduce Property Taxes ATASCOSA COUNTY - FARM TO MARKET ROAD

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
42.	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. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² <div style="text-align: center;">-OR-</div> Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$5,162,244,508
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.472794/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.472794/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.682693/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.682693/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control ATASCOSA COUNTY - FARM TO MARKET ROAD

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.

49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$5,162,244,508
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.682693/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.472794
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.682693
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.682693/\$100

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.

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1.2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$4,029,699,417	\$4,007,678,894
2.2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.501400	0.098500
3.Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$29,587	\$6,385
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$20,234,500	\$3,953,949
5.2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$5,185,055,339	\$5,162,244,508
6.2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.472794	0.000000
7.2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$24,514,631	\$0
8.Last year's total levy. Sum of line 4 for all funds.	\$24,188,449	
9.	\$24,514,631	

2019 total taxes if a tax rate equal
to the effective tax rate is adopted.

Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9.

\$326,182

ATASCOSA COUNTY

Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last</u> year's tax levy of 24,152,477	Additional Tax Levy Compared to <u>effective tax rate</u> levy of 24,496,939
Last Year's Tax Rate	0.599900	\$31,082,678	\$6,930,202	\$6,585,739
Effective Tax Rate	0.472794	\$24,496,939	\$344,463	\$0
Notice & Hearing Limit*	0.472794	\$24,496,939	\$344,463	\$0
Rollback Tax Rate	0.522957	\$27,096,503	\$2,944,027	\$2,599,564
Proposed Tax Rate	0.500000	\$25,811,223	\$1,658,746	\$1,314,283

Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.472794	24,496,939	344,463	0
0.50	0.477794	24,756,192	603,715	259,253
1.00	0.482794	25,015,445	862,968	518,506
1.50	0.487794	25,274,697	1,122,221	777,758
2.00	0.492794	25,533,950	1,381,474	1,037,011
2.50	0.497794	25,793,203	1,640,726	1,296,264
3.00	0.502794	26,052,456	1,899,979	1,555,517
3.50	0.507794	26,311,709	2,159,232	1,814,769
4.00	0.512794	26,570,961	2,418,485	2,074,022
4.50	0.517794	26,830,214	2,677,737	2,333,275
5.00	0.522794	27,089,467	2,936,990	2,592,528
5.50	0.527794	27,348,720	3,196,243	2,851,780
6.00	0.532794	27,607,972	3,455,496	3,111,033
6.50	0.537794	27,867,225	3,714,749	3,370,286
7.00	0.542794	28,126,478	3,974,001	3,629,539
7.50	0.547794	28,385,731	4,233,254	3,888,792
8.00	0.552794	28,644,983	4,492,507	4,148,044
8.50	0.557794	28,904,236	4,751,760	4,407,297
9.00	0.562794	29,163,489	5,011,012	4,666,550
9.50	0.567794	29,422,742	5,270,265	4,925,803
10.00	0.572794	29,681,994	5,529,518	5,185,055
10.50	0.577794	29,941,247	5,788,771	5,444,308
11.00	0.582794	30,200,500	6,048,023	5,703,561
11.50	0.587794	30,459,753	6,307,276	5,962,814
12.00	0.592794	30,719,006	6,566,529	6,222,066
12.50	0.597794	30,978,258	6,825,782	6,481,319
13.00	0.602794	31,237,511	7,085,034	6,740,572
13.50	0.607794	31,496,764	7,344,287	6,999,825
14.00	0.612794	31,756,017	7,603,540	7,259,077
14.50	0.617794	32,015,269	7,862,793	7,518,330

- *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 rollback tax rate or the effective tax rate.
- 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.

2019 Property Tax Rates in ATASCOSA COUNTY

This notice concerns 2019 property tax rates for ATASCOSA COUNTY. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	County General Fund	FARM TO MARKET ROAD
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Last year's tax rate:

Last year's operating taxes	\$18,195,161	\$3,934,552
Last year's debt taxes	\$1,948,477	\$0
Last year's total taxes	\$20,143,638	\$3,934,552
Last year's tax base	\$4,017,478,671	\$3,994,469,041
Last year's total tax rate	0.501400/\$100	0.098500/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$20,173,225	\$3,940,937
÷ This year's adjusted tax base (after subtracting value of new property)	\$5,104,082,072	\$5,081,337,171
= This year's effective tax rate for each fund	0.395237/\$100	0.077557/\$100

Total effective tax rate 0.472794/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$26,506,022	\$3,940,937
÷ This year's adjusted tax base	\$5,104,082,072	\$5,081,337,171
= This year's effective operating rate	0.519310/\$100	0.077557/\$100
1.08 = this year's		
× maximum operating rate	0.560854/\$100	0.083761/\$100
+ This year's debt rate	0.038078/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.598932/\$100	0.083761/\$100
This year's total rollback rate	0.682693/\$100	

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate 0.159736/\$100

= Rollback tax rate

0.522957/\$100

Statement of Increase/Decrease

If ATASCOSA COUNTY adopts a 2019 tax rate equal to the effective tax rate of 0.472794 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 326,182.

Schedule A: Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
MAINTENANCE & OPERATION	6,683,439
INTEREST & SINKING	410,952

Schedule B: 2019 Debt Service: County General Fund

The 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).

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
2010 GENERAL OBLIGATIONS	270,000	4,388	0	274,388
2016 CERTIFICATE OF OBLIGATION	395,000	266,560	0	661,560
2017 CERTIFICATE OF OBLIGATION	190,000	294,350	0	484,350
2018 CERTIFICATE OF OBLIGATION	380,000	174,100	0	554,100
Total required for 2019 debt service				\$1,974,398
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2019				\$1,974,398
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2019				\$0

= Total Debt Levy \$1,974,398

Schedule A: Unencumbered Fund Balances: FARM TO MARKET ROAD

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
MAINTENANCE & OPERATION	5,211,152
INTEREST & SINKING	0

Schedule B: 2019 Debt Service: FARM TO MARKET ROAD

The 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).

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
NONE	0	0	0	0
Total required for 2019 debt service				\$0
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2019				\$0
+ Amount added in anticipation that the unit will collect only 0.000000% of its taxes in 2019				\$0
= Total Debt Levy				\$0

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 8,282,416 in additional sales and use tax revenues. For County: The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1001 OAK STREET, JOURDANTON, TX 78026.

Name of person preparing this notice: Loretta Holley P.C.C., C.T.O.P., P.C.A.C.

Title: ATASCOSA COUNTY TAX ASSESSOR-COLLECTOR

Date prepared: August 7, 2019

2018 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - County General Fund

Effective Tax Rate (No New Taxes) ATASCOSA COUNTY

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.

1. 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$3,707,201,009
2. 2017 tax ceilings. Counties, Cities and Junior College Districts. Enter 2017 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 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$3,707,201,009
4. 2017 total adopted tax rate.	\$0.518300/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$7,106,930 B. 2017 values resulting from final court decisions: - \$7,067,000 C. 2017 value loss. Subtract B from A. ³	\$39,930
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$3,707,240,939
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - County General Fund

8.	2017 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: \$1,032,471 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$11,634,594 C. Value loss. Add A and B. ⁵	\$12,667,065
9.	2017 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 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$59,854 B. 2018 productivity or special appraised value: - \$1,340 C. Value loss. Subtract B from A. ⁶	\$58,514
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$12,725,579
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$3,694,515,360
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$19,148,673
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$38,644
14.	Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$19,187,317
16.	Total 2018 taxable value on the 2018 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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$4,012,448,239 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - County General Fund

16. (cont.)	<p>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: - \$0</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D.</p>	<p align="right">\$4,012,448,239</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2018 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.¹³ \$21,968,863</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - County General Fund

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$21,968,863
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$4,034,417,102
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$84,302,748
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$84,302,748
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$3,950,114,354
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.485740/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	\$0.580871/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate ATASCOSA COUNTY - County General Fund

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

26.	2017 maintenance and operations (M&O) tax rate.		\$0.495400/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.		\$3,694,515,360
28.	2017 M&O taxes.		
	A. Multiply line 26 by line 27 and divide by \$100.	\$18,302,629	
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$6,435,337	
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."	+ \$0	
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0	

Rollback Tax Rate (continued) ATASCOSA COUNTY - County General Fund

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. + \$37,632</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$24,775,598</p>	
29.	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$3,950,114,354
30.	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.627212/\$100
31.	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.677388/\$100

Rollback Tax Rate (continued) ATASCOSA COUNTY - County General Fund

32.	Total 2018 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$1,958,083 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$1,958,083	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2018 debt. Subtract line 33 from line 32D.	\$1,958,083
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.	\$1,958,083
37.	2018 total taxable value. Enter the amount on line 19.	\$4,034,417,102
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.048534/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.	\$0.725922/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$0.828663/\$100

Additional Sales Tax to Reduce Property Taxes ATASCOSA COUNTY - County General Fund

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$0
42.	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. ²¹ Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² <div style="text-align: center;">-OR-</div> Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$6,435,337
43.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$4,034,417,102
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.159510/\$100
45.	2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.580871/\$100
46.	2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	\$0.580871/\$100
47.	2018 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.828663/\$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.669153/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control ATASCOSA COUNTY - County General Fund

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.

49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$4,034,417,102
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2018 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.669153/\$100

25 Tex. Tax Code § 26.045(d)

26 Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.580871
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.669153
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.669153/\$100

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.

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

**2018 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1.2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$3,707,240,939	\$3,683,995,527
2.2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.518300	0.101600
3.Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$38,644	\$8,141
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$19,253,274	\$3,751,080
5.2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$4,034,417,102	\$4,013,089,760
6.2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.580871	0.000000
7.2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$23,434,759	\$0
8.Last year's total levy. Sum of line 4 for all funds.	\$23,004,354	
9.	\$23,434,759	

2018 total taxes if a tax rate equal
to the effective tax rate is adopted.
Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9. \$430,405

2018 Tax Rate Calculation Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

Effective Tax Rate (No New Taxes) ATASCOSA COUNTY

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.

1. 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$3,683,955,597
2. 2017 tax ceilings. Counties, Cities and Junior College Districts. Enter 2017 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 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$3,683,955,597
4. 2017 total adopted tax rate.	\$0.101600/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$7,106,930 B. 2017 values resulting from final court decisions: - \$7,067,000 C. 2017 value loss. Subtract B from A. ³	\$39,930
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$3,683,995,527
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - FARM TO MARKET ROAD

8.	2017 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: \$1,032,471 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$12,182,044 C. Value loss. Add A and B. ⁵	\$13,214,515
9.	2017 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 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$59,854 B. 2018 productivity or special appraised value: - \$1,340 C. Value loss. Subtract B from A. ⁶	\$58,514
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$13,273,029
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$3,670,722,498
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$3,729,454
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$8,141
14.	Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$3,737,595
16.	Total 2018 taxable value on the 2018 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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$3,991,261,480 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - FARM TO MARKET ROAD

16. (cont.)	<p>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: -\$0</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ -\$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$3,991,261,480</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2018 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.¹³ \$21,828,280</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Tax Rate Calculation Worksheet (continued)
ATASCOSA COUNTY - FARM TO MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$21,828,280
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$4,013,089,760
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$84,235,352
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$84,235,352
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$3,928,854,408
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.095131/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	\$0.580871/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate ATASCOSA COUNTY - FARM TO MARKET ROAD

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.101600/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$3,670,722,498
28.	2017 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$3,729,454 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0 C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) ATASCOSA COUNTY - FARM TO MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. + \$8,141</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$3,737,595</p>	
29.	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$3,928,854,408
30.	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.095131/\$100
31.	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.102741/\$100

Rollback Tax Rate (continued) ATASCOSA COUNTY - FARM TO MARKET ROAD

32.	<p>Total 2018 debt to be paid with property taxes and additional sales tax revenue.</p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (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 unit's budget as M&O expenses. <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$0</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract amount paid from other resources. -\$0</p> <p>D: Adjusted debt. Subtract B and C from A. \$0</p>	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2018 debt. Subtract line 33 from line 32D.	\$0
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.	\$0
37.	2018 total taxable value. Enter the amount on line 19.	\$4,013,089,760
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.000000/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.	\$0.102741/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$0.828663/\$100

Additional Sales Tax to Reduce Property Taxes ATASCOSA COUNTY - FARM TO MARKET ROAD

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$0
42.	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. ²¹ Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² <div style="text-align: center;">-OR-</div> Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$4,013,089,760
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
45.	2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.580871/\$100
46.	2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	\$0.580871/\$100
47.	2018 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.828663/\$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.828663/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control ATASCOSA COUNTY - FARM TO MARKET ROAD

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.

49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$4,013,089,760
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2018 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.828663/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.580871
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.828663
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.828663/\$100

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.

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

**2018 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1.2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$3,707,240,939	\$3,683,995,527
2.2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.518300	0.101600
3.Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$38,644	\$8,141
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$19,253,274	\$3,751,080
5.2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$4,034,417,102	\$4,013,089,760
6.2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.580871	0.000000
7.2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$23,434,759	\$0
8.Last year's total levy. Sum of line 4 for all funds.	\$23,004,354	
9.	\$23,434,759	

2018 total taxes if a tax rate equal
to the effective tax rate is adopted.
Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9.

\$430,405

ATASCOSA COUNTY

Tax Rate Recap for 2018 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last</u> <u>year's tax levy of</u> 22,957,322	Additional Tax Levy Compared to <u>effective tax rate</u> <u>levy of</u> 23,414,470
Last Year's Tax Rate	0.619900	\$24,987,683	\$2,030,361	\$1,573,213
Effective Tax Rate	0.580871	\$23,414,470	\$457,148	\$0
Notice & Hearing Limit*	0.580871	\$23,414,470	\$457,148	\$0
Rollback Tax Rate	0.669153	\$26,974,511	\$4,017,189	\$3,560,041
Proposed Tax Rate	0.000000	\$0	\$-22,957,322	\$-23,414,470

Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.580871	23,414,470	457,148	0
0.50	0.585871	23,616,191	658,869	201,721
1.00	0.590871	23,817,912	860,590	403,442
1.50	0.595871	24,019,633	1,062,311	605,163
2.00	0.600871	24,221,353	1,264,032	806,883
2.50	0.605871	24,423,074	1,465,753	1,008,604
3.00	0.610871	24,624,795	1,667,473	1,210,325
3.50	0.615871	24,826,516	1,869,194	1,412,046
4.00	0.620871	25,028,237	2,070,915	1,613,767
4.50	0.625871	25,229,958	2,272,636	1,815,488
5.00	0.630871	25,431,679	2,474,357	2,017,209
5.50	0.635871	25,633,399	2,676,078	2,218,929
6.00	0.640871	25,835,120	2,877,799	2,420,650
6.50	0.645871	26,036,841	3,079,519	2,622,371
7.00	0.650871	26,238,562	3,281,240	2,824,092
7.50	0.655871	26,440,283	3,482,961	3,025,813
8.00	0.660871	26,642,004	3,684,682	3,227,534
8.50	0.665871	26,843,725	3,886,403	3,429,255
9.00	0.670871	27,045,445	4,088,124	3,630,975
9.50	0.675871	27,247,166	4,289,845	3,832,696
10.00	0.680871	27,448,887	4,491,565	4,034,417
10.50	0.685871	27,650,608	4,693,286	4,236,138
11.00	0.690871	27,852,329	4,895,007	4,437,859
11.50	0.695871	28,054,050	5,096,728	4,639,580
12.00	0.700871	28,255,771	5,298,449	4,841,301
12.50	0.705871	28,457,491	5,500,170	5,043,021
13.00	0.710871	28,659,212	5,701,891	5,244,742
13.50	0.715871	28,860,933	5,903,611	5,446,463
14.00	0.720871	29,062,654	6,105,332	5,648,184
14.50	0.725871	29,264,375	6,307,053	5,849,905

- *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 rollback tax rate or the effective tax rate.
- 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.

2018 Property Tax Rates in ATASCOSA COUNTY

This notice concerns 2018 property tax rates for ATASCOSA COUNTY. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	County General Fund	FARM TO MARKET ROAD
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Last year's tax rate:

Last year's operating taxes	\$18,302,629	\$3,729,454
Last year's debt taxes	\$846,044	\$0
Last year's total taxes	\$19,148,673	\$3,729,454
Last year's tax base	\$3,694,515,360	\$3,670,722,498
Last year's total tax rate	0.518300/\$100	0.101600/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$19,187,317	\$3,737,595
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,950,114,354	\$3,928,854,408
= This year's effective tax rate for each fund	0.485740/\$100	0.095131/\$100

Total effective tax rate 0.580871/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$24,775,598	\$3,737,595
÷ This year's adjusted tax base	\$3,950,114,354	\$3,928,854,408
= This year's effective operating rate	0.627212/\$100	0.095131/\$100
1.08 = this year's × maximum operating rate	0.677388/\$100	0.102741/\$100
+ This year's debt rate	0.048534/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.725922/\$100	0.102741/\$100
This year's total rollback rate	0.828663/\$100	

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment
rate 0.159510/\$100

= Rollback tax rate 0.669153/\$100

Statement of Increase/Decrease

If ATASCOSA COUNTY adopts a 2018 tax rate equal to the effective tax rate of 0.580871 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 430,405.

Schedule A: Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
MAINTENANCE & OPERATION	11,980,278
INTEREST & SINKING	101,168

Schedule B: 2018 Debt Service: County General Fund

The 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).

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
GENERAL OBLIGATION BONDS SERIES 2010	260,000	12,675	0	272,675
CERTIFICATE OF OBLIGATION SERIES2016	385,000	278,260	0	663,260
CERTIFICATE OF OBLIGATIONS 2017	345,000	495,448	0	840,448
CERTIFICATE OF OBLIGATIONS 2018	0	181,700	0	181,700
Total required for 2018 debt service				\$1,958,083
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2018				\$1,958,083
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2018				\$0

= Total Debt Levy \$1,958,083

Schedule A: Unencumbered Fund Balances: FARM TO MARKET ROAD

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
MAINTENANCE & OPERATION	4,132,636

Schedule B: 2018 Debt Service: FARM TO MARKET ROAD

The 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).

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
NONE	0	0	0	0
 Total required for 2018 debt service				\$0
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2018				\$0
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2018				\$0
 = Total Debt Levy				\$0

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 6,435,337 in additional sales and use tax revenues. For **County**: The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1001 OAK STREET, JOURDANTON, TX 78026.

Name of person preparing this notice: LORETTA HOLLEY P.C.C., C.T.O.P., P.C.A.C.

Title: ATASCOSA COUNTY TAX ASSESSOR-COLLECTOR

Date prepared: August 3, 2018

2017 Effective Tax Rate Worksheet

ATASCOSA COUNTY - County General Fund

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$3,572,551,063
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$3,572,551,063
4. 2016 total adopted tax rate.	\$0.480700/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$3,572,551,063
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$1,400,951 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$6,624,872 C. Value loss. Add A and B. ⁵	\$8,025,823

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

9.	2016 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 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$63,180 B. 2017 productivity or special appraised value: - \$1,770 C. Value loss. Subtract B from A. ⁶	\$61,410
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$8,087,233
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$3,564,463,830
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$17,134,377
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$19,004
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$17,153,381
16.	Total 2017 taxable value on the 2017 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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$3,701,009,119 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D.</p>	\$3,701,009,119
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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.¹³ \$18,661,160</p> <p>B. 2017 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

17.	C. Total value under protest or not certified. Add	
(cont.)	A and B.	\$18,661,160
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$3,719,670,279
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$55,823,517
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$55,823,517
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$3,663,846,762
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.4681/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.5646/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

ATASCOSA COUNTY - County General Fund

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2016 maintenance and operations (M&O) tax rate.	\$0.468700/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$3,564,463,830
28.	<p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$16,706,641</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$3,694,111</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2017 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$18,420</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$20,419,172</p>	
29.	<p>2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$3,663,846,762
30.	<p>2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.5573/\$100
31.	<p>2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.6018/\$100

2017 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

32.	Total 2017 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	\$855,342							
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0							
	C: Subtract amount paid from other resources.	-\$0							
	D: Adjusted debt. Subtract B and C from A.		\$855,342						
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.		\$0						
34.	Adjusted 2017 debt. Subtract line 33 from line 32.		\$855,342						
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%						
36.	2017 debt adjusted for collections. Divide line 34 by line 35.		\$855,342						
37.	2017 total taxable value. Enter the amount on line 19.		\$3,719,670,279						
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.0229/\$100						
39.	2017 rollback tax rate. Add lines 31 and 38.		\$0.6247/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: center;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: center;">{field65.2}</td> <td style="text-align: right;">\$0.7289/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$0.7289/\$100		
Fund Name	Tax Rate								
{field65.1}	{field65.2}	\$0.7289/\$100							

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

ATASCOSA COUNTY - County General Fund

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$3,694,111
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,719,670,279
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0993/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5646/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.5646/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7289/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.6296/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

Additional Rollback Protection for Pollution Control Worksheet

ATASCOSA COUNTY - County General Fund

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,719,670,279
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2017 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.6296/\$100

2017 Notice of Effective Tax Rate **Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$3,572,551,063	\$3,550,301,370
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.480700	0.099200
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$19,004	\$4,135
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$17,192,257	\$3,526,034
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$3,719,670,279	\$3,698,612,607
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.564600	0.000000
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$21,001,258	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$20,718,291	
9.	\$21,001,258	

2017 total taxes if a tax rate equal
to the effective tax rate is adopted.
Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9.

\$282,967

2017 Effective Tax Rate Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$3,550,301,370
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$3,550,301,370
4. 2016 total adopted tax rate.	\$0.099200/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$3,550,301,370
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$1,400,951 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$7,255,162 C. Value loss. Add A and B. ⁵	\$8,656,113

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

9.	2016 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 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$63,180 B. 2017 productivity or special appraised value: - \$1,770 C. Value loss. Subtract B from A. ⁶	\$61,410
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$8,717,523
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$3,541,583,847
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$3,513,251
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$4,135
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$3,517,386
16.	Total 2017 taxable value on the 2017 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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$3,683,946,337 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D. \$3,683,946,337</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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.¹³ \$14,666,270</p> <p>B. 2017 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$14,666,270
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$3,698,612,607
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$55,756,317
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$55,756,317
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$3,642,856,290
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.0965/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Fund Name {field36.1} </div> <div style="width: 35%; text-align: right;"> Tax Rate {field36.2} </div> </div>	\$0.5646/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2016 maintenance and operations (M&O) tax rate.		\$0.099200/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.		\$3,541,583,847
28.	2016 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$3,513,251 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0 C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0		

2017 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$4,134</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$3,517,385</p>	
29.	<p>2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$3,642,856,290
30.	<p>2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.0965/\$100
31.	<p>2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.1042/\$100

2017 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

32.	Total 2017 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	\$0	
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0	
	C: Subtract amount paid from other resources.	-\$0	
	D: Adjusted debt. Subtract B and C from A.		\$0
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.		\$0
34.	Adjusted 2017 debt. Subtract line 33 from line 32.		\$0
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%
36.	2017 debt adjusted for collections. Divide line 34 by line 35.		\$0
37.	2017 total taxable value. Enter the amount on line 19.		\$3,698,612,607
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.0000/\$100
39.	2017 rollback tax rate. Add lines 31 and 38.		\$0.1042/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.		
	Fund Name {field65.1}	Tax Rate {field65.2}	\$0.7289/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,698,612,607
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5646/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.5646/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7289/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.7289/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

Additional Rollback Protection for Pollution Control Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,698,612,607
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2017 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.7289/\$100

**2017 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$3,572,551,063	\$3,550,301,370
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.480700	0.099200
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$19,004	\$4,135
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$17,192,257	\$3,526,034
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$3,719,670,279	\$3,698,612,607
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.564600	0.000000
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$21,001,258	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$20,718,291	
9.	\$21,001,258	

2017 total taxes if a tax rate equal
to the effective tax rate is adopted.

Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9. \$282,967

ATASCOSA COUNTY

Tax Rate Recap for 2017 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last</u> year's tax levy of 20,695,152	Additional Tax Levy Compared to <u>effective tax rate</u> levy of 20,980,938
Last Year's Tax Rate	0.579900	\$21,549,479	\$854,327	\$568,541
Effective Tax Rate	0.564600	\$20,980,938	\$285,786	\$0
Notice & Hearing Limit*	0.564600	\$20,980,938	\$285,786	\$0
Rollback Tax Rate	0.629600	\$23,397,102	\$2,701,950	\$2,416,164
Proposed Tax Rate	0.000000	\$0	\$-20,695,152	\$-20,980,938

Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.564600	20,980,938	285,786	0
0.50	0.569600	21,166,921	471,769	185,984
1.00	0.574600	21,352,905	657,753	371,967
1.50	0.579600	21,538,888	843,736	557,951
2.00	0.584600	21,724,872	1,029,720	743,934
2.50	0.589600	21,910,855	1,215,703	929,918
3.00	0.594600	22,096,839	1,401,687	1,115,901
3.50	0.599600	22,282,822	1,587,670	1,301,885
4.00	0.604600	22,468,806	1,773,654	1,487,868
4.50	0.609600	22,654,789	1,959,637	1,673,852
5.00	0.614600	22,840,773	2,145,621	1,859,835
5.50	0.619600	23,026,756	2,331,604	2,045,819
6.00	0.624600	23,212,740	2,517,588	2,231,802
6.50	0.629600	23,398,723	2,703,572	2,417,786
7.00	0.634600	23,584,707	2,889,555	2,603,769
7.50	0.639600	23,770,690	3,075,539	2,789,753
8.00	0.644600	23,956,674	3,261,522	2,975,736
8.50	0.649600	24,142,657	3,447,506	3,161,720
9.00	0.654600	24,328,641	3,633,489	3,347,703
9.50	0.659600	24,514,625	3,819,473	3,533,687
10.00	0.664600	24,700,608	4,005,456	3,719,670
10.50	0.669600	24,886,592	4,191,440	3,905,654
11.00	0.674600	25,072,575	4,377,423	4,091,637
11.50	0.679600	25,258,559	4,563,407	4,277,621
12.00	0.684600	25,444,542	4,749,390	4,463,604
12.50	0.689600	25,630,526	4,935,374	4,649,588
13.00	0.694600	25,816,509	5,121,357	4,835,571
13.50	0.699600	26,002,493	5,307,341	5,021,555
14.00	0.704600	26,188,476	5,493,324	5,207,538
14.50	0.709600	26,374,460	5,679,308	5,393,522

- ***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 rollback tax rate or the effective tax rate.
- **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.

2017 Property Tax Rates in ATASCOSA COUNTY

This notice concerns 2017 property tax rates for ATASCOSA COUNTY. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	County General Fund	FARM TO MARKET ROAD
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Last year's tax rate:

Last year's operating taxes	\$16,706,642	\$3,513,251
Last year's debt taxes	\$427,736	\$0
Last year's total taxes	\$17,134,378	\$3,513,251
Last year's tax base	\$3,564,463,830	\$3,541,583,847
Last year's total tax rate	0.480700/\$100	0.099200/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$17,153,381	\$3,517,386
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,663,846,762	\$3,642,856,290
= This year's effective tax rate for each fund	0.468100/\$100	0.096500/\$100

Total effective tax rate 0.564600/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$20,419,172	\$3,517,385
÷ This year's adjusted tax base	\$3,663,846,762	\$3,642,856,290
= This year's effective operating rate	0.557300/\$100	0.096500/\$100
1.08 = this year's		
× maximum operating rate	0.601800/\$100	0.104200/\$100
+ This year's debt rate	0.022900/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.624700/\$100	0.104200/\$100
This year's total rollback rate	0.728900/\$100	

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0.099300/\$100
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= Rollback tax rate 0.629600/\$100

Statement of Increase/Decrease

If ATASCOSA COUNTY adopts a 2017 tax rate equal to the effective tax rate of 0.564600 per \$100 of value, taxes would increase compared to 2016 taxes by \$ 282,967.

Schedule A: Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
MAINTENANCE & OPERATION	5,064,210
INTEREST & SINKING	79,442

Schedule B: 2017 Debt Service: County General Fund

The 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).

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
GENERAL OBLIGATION BONDS	255,000	20,400	400	275,800
CERTIFICATE OF OBLIGATIONS SERIES 2016	100,000	476,892	2,650	579,542
Total required for 2017 debt service				\$855,342
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2017				\$855,342
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2017				\$0
= Total Debt Levy				\$855,342

Schedule A: Unencumbered Fund Balances: FARM TO MARKET ROAD

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund
MAINTENANCE & OPERATION

Balance
3,663,683

Schedule B: 2017 Debt Service: FARM TO MARKET ROAD

The 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).

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
NONE	0	0	0	0
Total required for 2017 debt service				\$0
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2017				\$0
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2017				\$0
= Total Debt Levy				\$0

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 3,694,111 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1001 OAK STREET, JOURDANTON, TX 78026.

Name of person preparing this notice: LORETTA HOLLEY P.C.C., C.T.O.P., P.C.A.C.

Title: ATASCOSA COUNTY TAX ASSESSOR-COLLECTOR

Date prepared: July 28, 2017

2016 Effective Tax Rate Worksheet

ATASCOSA COUNTY - County General Fund

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$4,199,203,409
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 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 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$4,199,203,409
4. 2015 total adopted tax rate.	\$0.363200/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$6,109,890 B. 2015 values resulting from final court decisions: - \$4,200,000 C. 2015 value loss. Subtract B from A. ³	\$1,909,890
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$4,201,113,299
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$10,545,261 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$11,749,321 C. Value loss. Add A and B. ⁵	\$22,294,582

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

9.	2015 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 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$22,294,582
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$4,178,818,717
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$15,177,469
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$84,609
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$15,262,078
16.	Total 2016 taxable value on the 2016 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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$3,570,091,132 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$3,570,091,132</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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.¹³ \$10,790,271</p> <p>B. 2016 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

17.	C. Total value under protest or not certified. Add	
(cont.)	A and B.	\$10,790,271
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$3,580,881,403
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$71,583,098
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$71,583,098
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$3,509,298,305
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.4349/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> Fund Name {field36.1} Tax Rate {field36.2} </div>	\$0.5268/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

ATASCOSA COUNTY - County General Fund

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2015 maintenance and operations (M&O) tax rate.	\$0.352700/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$4,178,818,717
28.	<p>2015 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$14,738,693</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$5,186,386</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2016 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$81,300</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$20,006,379</p>	
29.	<p>2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$3,509,298,305
30.	<p>2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.5700/\$100
31.	<p>2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.6156/\$100

2016 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - County General Fund

32.	Total 2016 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	\$432,697							
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0							
	C: Subtract amount paid from other resources.	-\$0							
	D: Adjusted debt. Subtract B and C from A.		\$432,697						
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.		\$0						
34.	Adjusted 2016 debt. Subtract line 33 from line 32.		\$432,697						
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%						
36.	2016 debt adjusted for collections. Divide line 34 by line 35.		\$432,697						
37.	2016 total taxable value. Enter the amount on line 19.		\$3,580,881,403						
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.0120/\$100						
39.	2016 rollback tax rate. Add lines 31 and 38.		\$0.6276/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.								
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$0.7268/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$0.7268/\$100		
Fund Name	Tax Rate								
{field65.1}	{field65.2}	\$0.7268/\$100							

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

ATASCOSA COUNTY - County General Fund

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$5,186,386
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,580,881,403
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.1448/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5268/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.5268/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7268/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.5820/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
ATASCOSA COUNTY - County General Fund**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,580,881,403
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.5820/\$100

**2016 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$4,201,113,299	\$4,178,184,541
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.363200	0.076700
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$84,609	\$18,886
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$15,343,053	\$3,223,554
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$3,580,881,403	\$3,558,865,752
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.526800	0.000000
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$18,864,083	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$18,566,607	
9.	\$18,864,083	

2016 total taxes if a tax rate equal
to the effective tax rate is adopted.

Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9.

\$297,476

2016 Effective Tax Rate Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$4,176,274,651
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 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 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$4,176,274,651
4. 2015 total adopted tax rate.	\$0.076700/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$6,109,890 B. 2015 values resulting from final court decisions: - \$4,200,000 C. 2015 value loss. Subtract B from A. ³	\$1,909,890
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$4,178,184,541
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$10,544,443 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$12,265,739 C. Value loss. Add A and B. ⁵	\$22,810,182

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

9.	2015 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 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$22,810,182
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$4,155,374,359
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$3,187,172
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$18,886
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$3,206,058
16.	Total 2016 taxable value on the 2016 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 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$3,548,075,481 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$3,548,075,481</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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.¹³ \$10,790,271</p> <p>B. 2016 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$10,790,271
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$3,558,865,752
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. 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 taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$71,482,922
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$71,482,922
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$3,487,382,830
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.0919/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.5268/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2015 maintenance and operations (M&O) tax rate.	\$0.076700/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$4,155,374,359
28.	2015 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$3,187,172 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0 C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2016 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$18,862</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$3,206,034</p>	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$3,487,382,830
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.0919/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.0992/\$100

2016 Rollback Tax Rate Worksheet (continued)

ATASCOSA COUNTY - FARM TO MARKET ROAD

32.	Total 2016 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	\$0							
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0							
	C: Subtract amount paid from other resources.	-\$0							
	D: Adjusted debt. Subtract B and C from A.		\$0						
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.		\$0						
34.	Adjusted 2016 debt. Subtract line 33 from line 32.		\$0						
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%						
36.	2016 debt adjusted for collections. Divide line 34 by line 35.		\$0						
37.	2016 total taxable value. Enter the amount on line 19.		\$3,558,865,752						
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.0000/\$100						
39.	2016 rollback tax rate. Add lines 31 and 38.		\$0.0992/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$0.7268/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$0.7268/\$100		
Fund Name	Tax Rate								
{field65.1}	{field65.2}	\$0.7268/\$100							

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

ATASCOSA COUNTY - FARM TO MARKET ROAD

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,558,865,752
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5268/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.5268/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7268/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.7268/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
ATASCOSA COUNTY - FARM TO MARKET ROAD**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,558,865,752
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.7268/\$100

**2016 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: ATASCOSA COUNTY

Date: 10/08/2019

	County General Fund	FARM TO MARKET ROAD
1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$4,201,113,299	\$4,178,184,541
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.363200	0.076700
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$84,609	\$18,886
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$15,343,053	\$3,223,554
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$3,580,881,403	\$3,558,865,752
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.526800	0.000000
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$18,864,083	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$18,566,607	
9.	\$18,864,083	

2016 total taxes if a tax rate equal
to the effective tax rate is adopted.
Sum of line 7 for all funds.

10. Tax Increase (Decrease).

Subtract Line 8 from Line 9. \$297,476

ATASCOSA COUNTY

Tax Rate Recap for 2016 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last</u> year's tax levy of 18,454,709	Additional Tax Levy Compared to <u>effective tax rate</u> levy of 18,843,851
Last Year's Tax Rate	0.439900	\$15,735,411	\$-2,719,298	\$-3,108,440
Effective Tax Rate	0.526800	\$18,843,851	\$389,141	\$0
Notice & Hearing Limit*	0.526800	\$18,843,851	\$389,141	\$0
Rollback Tax Rate	0.582000	\$20,818,890	\$2,364,181	\$1,975,039
Proposed Tax Rate	0.000000	\$0	\$-18,454,709	\$-18,843,851

Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.526800	18,843,851	389,141	0
0.50	0.531800	19,022,895	568,185	179,044
1.00	0.536800	19,201,939	747,230	358,088
1.50	0.541800	19,380,983	926,274	537,132
2.00	0.546800	19,560,027	1,105,318	716,176
2.50	0.551800	19,739,071	1,284,362	895,220
3.00	0.556800	19,918,115	1,463,406	1,074,264
3.50	0.561800	20,097,159	1,642,450	1,253,308
4.00	0.566800	20,276,203	1,821,494	1,432,353
4.50	0.571800	20,455,247	2,000,538	1,611,397
5.00	0.576800	20,634,292	2,179,582	1,790,441
5.50	0.581800	20,813,336	2,358,626	1,969,485
6.00	0.586800	20,992,380	2,537,670	2,148,529
6.50	0.591800	21,171,424	2,716,714	2,327,573
7.00	0.596800	21,350,468	2,895,758	2,506,617
7.50	0.601800	21,529,512	3,074,802	2,685,661
8.00	0.606800	21,708,556	3,253,847	2,864,705
8.50	0.611800	21,887,600	3,432,891	3,043,749
9.00	0.616800	22,066,644	3,611,935	3,222,793
9.50	0.621800	22,245,688	3,790,979	3,401,837
10.00	0.626800	22,424,732	3,970,023	3,580,881
10.50	0.631800	22,603,776	4,149,067	3,759,925
11.00	0.636800	22,782,820	4,328,111	3,938,970
11.50	0.641800	22,961,864	4,507,155	4,118,014
12.00	0.646800	23,140,909	4,686,199	4,297,058
12.50	0.651800	23,319,953	4,865,243	4,476,102
13.00	0.656800	23,498,997	5,044,287	4,655,146
13.50	0.661800	23,678,041	5,223,331	4,834,190
14.00	0.666800	23,857,085	5,402,375	5,013,234
14.50	0.671800	24,036,129	5,581,419	5,192,278

- *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 rollback tax rate or the effective tax rate.
- 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.

2016 Property Tax Rates in ATASCOSA COUNTY

This notice concerns 2016 property tax rates for ATASCOSA COUNTY. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	County General Fund	FARM TO MARKET ROAD
Last year's tax rate:		
Last year's operating taxes	\$14,738,694	\$3,187,172
Last year's debt taxes	\$438,776	\$0
Last year's total taxes	\$15,177,470	\$3,187,172
Last year's tax base	\$4,178,818,717	\$4,155,374,359
Last year's total tax rate	0.363200/\$100	0.076700/\$100
This year's effective tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$15,262,078	\$3,206,058
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,509,298,305	\$3,487,382,830
= This year's effective tax rate for each fund	0.434900/\$100	0.091900/\$100

Total effective tax rate 0.526800/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$20,006,379	\$3,206,034
÷ This year's adjusted tax base	\$3,509,298,305	\$3,487,382,830
= This year's effective operating rate	0.570000/\$100	0.091900/\$100
1.08 = this year's		
× maximum operating rate	0.615600/\$100	0.099200/\$100
+ This year's debt rate	0.012000/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.627600/\$100	0.099200/\$100
This year's total rollback rate	0.726800/\$100	

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate 0.144800/\$100

= Rollback tax rate 0.582000/\$100

Statement of Increase/Decrease

If ATASCOSA COUNTY adopts a 2016 tax rate equal to the effective tax rate of 0.526800 per \$100 of value, taxes would increase compared to 2015 taxes by \$ 297,476.

Schedule A: Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
MAINTENANCE & OPERATION	5,154,791
INTEREST & SINKING	69,254

Schedule B: 2016 Debt Service: County General Fund

The 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).

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
2010 GENERAL OBLIGATIONS	245,000	27,441	1,600	274,041
COUNTY TAX NOTES	155,000	2,131	1,525	158,656
Total required for 2016 debt service				\$432,697
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2016				\$432,697
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2016				\$0
= Total Debt Levy				\$432,697

Schedule A: Unencumbered Fund Balances: FARM TO MARKET ROAD

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund
MAINTENANCE & OPERATION

Balance
3,306,099

Schedule B: 2016 Debt Service: FARM TO MARKET ROAD

The 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).

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
Total required for 2016 debt service				\$0
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2016				\$0
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2016				\$0
= Total Debt Levy				\$0

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 5,186,386 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1001 OAK STREET, JOURDANTON, TX 78026.

Name of person preparing this notice: LORETTA HOLLEY P.C.C., C.T.O.P., P.C.A.C.

Title: ATASCOSA COUNTY TAX ASSESSOR-COLLECTOR

Date prepared: July 27, 2016