

TNT-856 07-20/7

2020 Tax Rate Calculation Worksheet

CITY OF LYTLE

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	\$181,306,741
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.	\$181,306,741
4. 2019 total adopted tax rate.	\$0.447500/\$100
5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: - \$0 C. 2019 value loss. Subtract B from A. ³	\$0
6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$2,839,532 B. 2019 disputed value: - \$788,632 C. 2019 undisputed value. Subtract B from A. ⁴	\$2,050,900
7. 2019 Chapter 42 related adjusted values. Add line 5 and line 6.	\$2,050,900
8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$183,357,641

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

CITY OF LYTLE

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: \$235,300 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$289,230 C. Value loss. Add A and B. ⁶	\$524,530
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: \$76,482 B. 2020 productivity or special appraised value: - \$1,400 C. Value loss. Subtract B from A. ⁷	\$75,082
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$599,612
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$182,758,029
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$817,842
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	\$4,471
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	\$822,313

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

CITY OF LYTLE

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: \$181,131,353</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. \$181,131,353</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 \$6,744,155</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

CITY OF LYTLE

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$6,744,155
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	\$187,875,508
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	\$963,504
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$963,504
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$186,912,004
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.4399/\$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	\$/\$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

CITY OF LYTLE

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.	\$0.3395/\$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> .	\$183,357,641
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$622,499
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;">\$416,370</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;">+ \$3,392</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

CITY OF LYTLE

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;">\$419,762</p> <p>F. Add line 30 to line 31E.</p>	\$1,042,261
32.	<p>Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$186,912,004
33.	<p>2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.5576/\$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

CITY OF LYTLE

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

CITY OF LYTLE

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.	\$0.5576/\$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	\$0.5771/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet

CITY OF LYTLE

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. \$113,425	
	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.	\$113,425
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.	\$113,425
43.	2020 anticipated collection rate. <ul style="list-style-type: none"> A. Enter the 2020 anticipated collection rate certified by the collector.²⁹ 90.0000% B. Enter the 2019 actual collection rate. 90.0000% C. Enter the 2018 actual collection rate. 90.0000% D. Enter the 2017 actual collection rate. 90.0000% 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 	90.0000%
44.	2020 debt adjusted for collections. Divide line 42 by line 43E.	\$126,027
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$187,875,508
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.067/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$0.6441/\$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.	\$/\$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

CITY OF LYTLE

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.	\$429,703
51.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$187,875,508
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0.2287/\$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> .	\$0.4399/\$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.	\$0.4399/\$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> .	\$0.6441/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.4154/\$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
CITY OF LYTLE

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> .	\$187,875,508
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).	\$0.4154/\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet

CITY OF LYTLE

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).	\$0.4154/\$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

CITY OF LYTLE

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> .	\$0.5576/\$100
67.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$187,875,508
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.2661/\$100
69.	2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.067/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.8907/\$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). \$0.4399/\$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). \$0.4154/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70. \$0.8907/\$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: CITY OF LYTLE

Date: 09/08/2020

1. 2019 taxable value, adjusted for actual and potential court-ordered adjustments.	
Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$183,357,641
2. 2019 total tax rate.	
Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.447500
3. Taxes refunded for years preceding tax year 2019.	
Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$4,471
4. Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	
To the result, add Line 3.	\$824,996
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	
	\$187,875,508
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.	0.211200
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.	\$396,793
8. Last year's total levy.	
Sum of line 4 for all funds.	\$824,996
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.	\$396,793
10. Tax Increase (Decrease).	
Subtract Line 8 from Line 9.	\$(428,203)

CITY OF LYTLE

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 last year's tax levy of 811,348	Additional Tax Levy Compared to no- new-revenue tax rate levy of 826,464
Last Year's Tax Rate	0.447500	\$840,743	\$29,395	\$14,279
No-New-Revenue Tax Rate	0.439900	\$826,464	\$15,117	\$0
Notice & Hearing Limit	0.415400	\$780,435	\$-30,913	\$-46,029
Voter-Approval Tax Rate	0.415400	\$780,435	\$-30,913	\$-46,029
Proposed Tax Rate	0.415400	\$780,435	\$-30,913	\$-46,029

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

0.00	0.439900	826,464	15,117	0
0.50	0.444900	835,858	24,510	9,394
1.00	0.449900	845,252	33,904	18,788
1.50	0.454900	854,646	43,298	28,181
2.00	0.459900	864,039	52,692	37,575
2.50	0.464900	873,433	62,086	46,969
3.00	0.469900	882,827	71,479	56,363
3.50	0.474900	892,221	80,873	65,756
4.00	0.479900	901,615	90,267	75,150
4.50	0.484900	911,008	99,661	84,544
5.00	0.489900	920,402	109,054	93,938
5.50	0.494900	929,796	118,448	103,332
6.00	0.499900	939,190	127,842	112,725
6.50	0.504900	948,583	137,236	122,119
7.00	0.509900	957,977	146,630	131,513
7.50	0.514900	967,371	156,023	140,907
8.00	0.519900	976,765	165,417	150,300
8.50	0.524900	986,159	174,811	159,694
9.00	0.529900	995,552	184,205	169,088
9.50	0.534900	1,004,946	193,598	178,482
10.00	0.539900	1,014,340	202,992	187,876
10.50	0.544900	1,023,734	212,386	197,269
11.00	0.549900	1,033,127	221,780	206,663
11.50	0.554900	1,042,521	231,174	216,057
12.00	0.559900	1,051,915	240,567	225,451
12.50	0.564900	1,061,309	249,961	234,844
13.00	0.569900	1,070,703	259,355	244,238
13.50	0.574900	1,080,096	268,749	253,632
14.00	0.579900	1,089,490	278,142	263,026
14.50	0.584900	1,098,884	287,536	272,419

- 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.

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2019 Tax Rate Calculation Worksheet

CITY OF LYTLE

Effective Tax Rate (No New Taxes) CITY OF LYTLE

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	\$172,978,438
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.	\$172,978,438
4.	2018 total adopted tax rate.	\$0.422500/\$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.	\$172,978,438
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)

CITY OF LYTLE

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: \$1,070 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$316,260 C. Value loss. Add A and B. ⁵	\$317,330
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: \$0 B. 2019 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.	\$317,330
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$172,661,108
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$729,493
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	\$2,121
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	\$731,614
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: \$185,445,696 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)

CITY OF LYTLE

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. \$185,445,696</p>	
17.	<p>17. 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 \$0</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)

CITY OF LYTLE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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.	\$185,445,696
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	\$3,981,048
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$3,981,048
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$181,464,648
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.4031/\$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	\$/\$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 CITY OF LYTLE

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.	\$0.312200/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$172,661,108
28.	2018 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$539,047 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. + \$373,755 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) CITY OF LYTLE

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. + \$2,121</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. \$914,923</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$181,464,648
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.5041/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.5444/\$100

Rollback Tax Rate (continued) CITY OF LYTLE

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. \$180,375 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. \$180,375	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$180,375
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	90.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$200,417
37.	2019 total taxable value. Enter the amount on line 19.	\$185,445,696
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1080/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.6524/\$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.	\$/\$100

Additional Sales Tax to Reduce Property Taxes CITY OF LYTLE

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.	<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.²¹</p> <p>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</p> <p style="text-align: center;">-OR-</p> <p>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.</p>	\$378,778
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$185,445,696
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.2042/\$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> .	\$0.4031/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>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.</p>	\$0.4031/\$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.	\$0.6524/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4482/\$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 CITY OF LYTLE

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> .	\$185,445,696
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$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).	\$0.4482/\$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)	\$0.4031
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4482
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.4482/\$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: CITY OF LYTLE

Date: 08/06/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$172,978,438
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.422500
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$2,121
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$732,955
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$185,445,696
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.403100
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.	\$747,532
8. Last year's total levy. Sum of line 4 for all funds.	\$732,955
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$747,532
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$14,577

CITY OF LYTLE

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> <u>year's tax levy</u> of 730,834	Additional Tax Levy Compared to <u>effective tax rate</u> <u>levy</u> of 747,532
Last Year's Tax Rate	0.422500	\$783,508	\$52,674	\$35,976
Effective Tax Rate	0.403100	\$747,532	\$16,698	\$0
Notice & Hearing Limit*	0.403100	\$747,532	\$16,698	\$0
Rollback Tax Rate	0.448200	\$831,168	\$100,334	\$83,636
Proposed Tax Rate	0.442500	\$820,597	\$89,763	\$73,066

Effective Tax Rate Increase in Cents per \$100

0.00	0.403100	747,532	16,698	0
0.50	0.408100	756,804	25,970	9,272
1.00	0.413100	766,076	35,242	18,545
1.50	0.418100	775,348	44,515	27,817
2.00	0.423100	784,621	53,787	37,089
2.50	0.428100	793,893	63,059	46,361
3.00	0.433100	803,165	72,331	55,634
3.50	0.438100	812,438	81,604	64,906
4.00	0.443100	821,710	90,876	74,178
4.50	0.448100	830,982	100,148	83,451
5.00	0.453100	840,254	109,421	92,723
5.50	0.458100	849,527	118,693	101,995
6.00	0.463100	858,799	127,965	111,267
6.50	0.468100	868,071	137,237	120,540
7.00	0.473100	877,344	146,510	129,812
7.50	0.478100	886,616	155,782	139,084
8.00	0.483100	895,888	165,054	148,357
8.50	0.488100	905,160	174,327	157,629
9.00	0.493100	914,433	183,599	166,901
9.50	0.498100	923,705	192,871	176,173
10.00	0.503100	932,977	202,143	185,446
10.50	0.508100	942,250	211,416	194,718
11.00	0.513100	951,522	220,688	203,990
11.50	0.518100	960,794	229,960	213,263
12.00	0.523100	970,066	239,233	222,535
12.50	0.528100	979,339	248,505	231,807
13.00	0.533100	988,611	257,777	241,079
13.50	0.538100	997,883	267,049	250,352
14.00	0.543100	1,007,156	276,322	259,624
14.50	0.548100	1,016,428	285,594	268,896

- *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 CITY OF LYTLE

This notice concerns 2019 property tax rates for CITY OF LYTLE. 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.

Last year's tax rate:

Last year's operating taxes	\$539,048
Last year's debt taxes	\$190,445
Last year's total taxes	\$729,493
Last year's tax base	\$172,661,108
Last year's total tax rate	0.422500/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$731,614
÷ This year's adjusted tax base (after subtracting value of new property)	\$181,464,648
= This year's effective tax rate	0.403100/\$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)	\$914,923
÷ This year's adjusted tax base	\$181,464,648
= This year's effective operating rate	0.504100/\$100
× 1.08 = this year's maximum operating rate	0.544400/\$100
+ This year's debt rate	0.108000/\$100
= This year's rollback rate	0.652400/\$100

A hospital district or city 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	0.204200/\$100
= Rollback tax rate	0.448200/\$100

Statement of Increase/Decrease

If CITY OF LYTLE adopts a 2019 tax rate equal to the effective tax rate of 0.403100 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 14,577.

Schedule A: Unencumbered Fund Balances:

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
GENERAL FUND	0

Schedule B: 2019 Debt Service:

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
COMBO TAX & LIMITED PLEDGE REV CERTS OF OBLIGATION	65,000	49,975	400	115,375
GENERAL OBLIGATION REFUNDING BONDS SERIES 2010	65,000	0	0	65,000
Total required for 2019 debt service				\$180,375
- 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				\$180,375
+ Amount added in anticipation that the unit will collect only 90.000000% of its taxes in 2019				\$20,042
= Total Debt Levy				\$200,417

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 \$ 378,778 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 14916 MAIN ST, LYTLE, TX 78052.

Name of person preparing this notice: BRANDI ROYAL

Title: Assistant Chief Appraiser

Date prepared: July 31, 2019

Notice of Public Hearing on Tax Increase

The CITY OF LYTLE will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 9.774250 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on August 19, 2019 at 6:30 PM at Lytle City Hall.

The second public hearing will be held on August 26, 2019 at 6:30 PM at Lytle City Hall.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

The average taxable value of a residence homestead in CITY OF LYTLE last year was \$112,950. Based on last year's tax rate of \$0.422500 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$477.21.

The average taxable value of a residence homestead in CITY OF LYTLE this year is \$121,497. If the governing body adopts the effective tax rate for this year of \$0.403100 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$489.75.

If the governing body adopts the proposed tax rate of \$0.442500 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$537.62.

Members of the public are encouraged to attend the hearings and express their views.

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

The CITY OF LYTLE will hold a meeting at 06:30 PM on August 19, 2019 at Lytle City Hall to consider adopting a proposed tax rate for tax year 2019. The proposed tax rate is 0.442500 per \$100 of value.

The proposed tax rate would increase total taxes in CITY OF LYTLE by 9.774250 percent.

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LYTLE

A tax rate of \$0.442500 per \$100 valuation has been proposed by the governing body of CITY OF LYTLE.

PROPOSED TAX RATE	\$0.442500 per \$100
PRECEDING YEAR'S TAX RATE	\$0.422500 per \$100
EFFECTIVE TAX RATE	\$0.403100 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF LYTLE from the same properties in both the 2018 tax year and the 2019 tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Brandi Royal
RTA Tax Assessor-Collector Tax Assessor-Collector
14916 MAIN ST
830-709-3692
brandi.royal@atascosacad.com
www.lytletx.org

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LYTLE

A tax rate of \$0.442500 per \$100 valuation has been proposed by the governing body of CITY OF LYTLE. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of CITY OF LYTLE proposes to use revenue attributable to the tax rate increase for the purpose of Maintenance and Operations of all City Departments paid by Ad Valorem taxes such as General Operating, Public Safety, Public Works, Culture & Recreation, Library and Animal Control.

PROPOSED TAX RATE	\$0.442500 per \$100
PRECEDING YEAR'S TAX RATE	\$0.422500 per \$100
EFFECTIVE TAX RATE	\$0.403100 per \$100
ROLLBACK TAX RATE	\$0.448200 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF LYTLE from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that CITY OF LYTLE may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Brandi Royal
RTA Tax Assessor-Collector Tax Assessor-Collector
14916 MAIN ST
830-709-3692
brandi.royal@atascosacad.com
www.lytle.tx.org

You are urged to attend and express your views at the following public hearings on proposed tax rate:

First Hearing: 08/19/2019 6:30 PM at Lytle City Hall
Second Hearing: 08/26/2019 6:30 PM at Lytle City Hall

TNT-856 03-18/2

2018 Tax Rate Calculation Worksheet

CITY OF LYTLE

14916 Main St, Lytle, TX 78052

830-709-3692

Effective Tax Rate (No New Taxes) CITY OF LYTLE

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	\$158,804,584
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.	\$158,804,584
4.	2017 total adopted tax rate.	\$0.390000/\$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$400,940 B. 2017 values resulting from final court decisions: -\$371,000 C. 2017 value loss. Subtract B from A. ³	\$29,940
6.	2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$158,834,524
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	\$11,760

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)

CITY OF LYTLE

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: \$8,300 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$611,923 C. Value loss. Add A and B. ⁵	\$620,223
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: \$0 B. 2018 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.	\$631,983
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$158,202,541
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$616,989
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	\$374
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	\$617,363
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: \$171,766,853 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)

CITY OF LYTLE

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. \$171,766,853</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 \$1,639,695</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)

CITY OF LYTLE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$1,639,695
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.	\$173,406,548
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	\$11,760
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	\$3,408,623
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$3,420,383
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$169,986,165
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.3631/\$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	\$/\$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 CITY OF LYTLE

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.	\$0.310400/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$158,202,541
28.	2017 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$491,060 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. + \$344,461 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) CITY OF LYTLE

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. + \$374</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. \$835,895</p>	
29.	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$169,986,165
30.	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.4917/\$100
31.	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.5310/\$100

Rollback Tax Rate (continued) CITY OF LYTLE

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. \$172,250 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. \$172,250	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2018 debt. Subtract line 33 from line 32D.	\$172,250
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	90.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.	\$191,389
37.	2018 total taxable value. Enter the amount on line 19.	\$173,406,548
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1103/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.	\$0.6413/\$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.	\$/\$100

Additional Sales Tax to Reduce Property Taxes CITY OF LYTLE

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.	\$375,459
43.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$173,406,548
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.2165/\$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> .	\$0.3631/\$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.	\$0.3631/\$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.	\$0.6413/\$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4248/\$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 CITY OF LYTLE

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> .	\$173,406,548
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$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).	\$0.4248/\$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)	\$0.3631
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4248
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.4248/\$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: CITY OF LYTLE

Date: 08/06/2019

1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$158,834,524
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.390000
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$374
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$619,829
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$173,406,548
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.363100
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.	\$629,639
8. Last year's total levy. Sum of line 4 for all funds.	\$619,829
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$629,639
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,810

CITY OF LYTLE

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 last year's tax levy of 619,338	Additional Tax Levy Compared to effective tax rate levy of 629,639
Last Year's Tax Rate	0.390000	\$676,286	\$56,948	\$46,646
Effective Tax Rate	0.363100	\$629,639	\$10,301	\$0
Notice & Hearing Limit*	0.363100	\$629,639	\$10,301	\$0
Rollback Tax Rate	0.424800	\$736,631	\$117,293	\$106,992
Proposed Tax Rate	0.422500	\$732,643	\$113,305	\$103,003

Effective Tax Rate Increase in Cents per \$100

0.00	0.363100	629,639	10,301	0
0.50	0.368100	638,310	18,972	8,670
1.00	0.373100	646,980	27,642	17,341
1.50	0.378100	655,650	36,312	26,011
2.00	0.383100	664,320	44,983	34,681
2.50	0.388100	672,991	53,653	43,352
3.00	0.393100	681,661	62,323	52,022
3.50	0.398100	690,331	70,994	60,692
4.00	0.403100	699,002	79,664	69,363
4.50	0.408100	707,672	88,334	78,033
5.00	0.413100	716,342	97,005	86,703
5.50	0.418100	725,013	105,675	95,374
6.00	0.423100	733,683	114,345	104,044
6.50	0.428100	742,353	123,016	112,714
7.00	0.433100	751,024	131,686	121,385
7.50	0.438100	759,694	140,356	130,055
8.00	0.443100	768,364	149,027	138,725
8.50	0.448100	777,035	157,697	147,396
9.00	0.453100	785,705	166,367	156,066
9.50	0.458100	794,375	175,038	164,736
10.00	0.463100	803,046	183,708	173,407
10.50	0.468100	811,716	192,378	182,077
11.00	0.473100	820,386	201,049	190,747
11.50	0.478100	829,057	209,719	199,418
12.00	0.483100	837,727	218,389	208,088
12.50	0.488100	846,397	227,059	216,758
13.00	0.493100	855,068	235,730	225,429
13.50	0.498100	863,738	244,400	234,099
14.00	0.503100	872,408	253,070	242,769
14.50	0.508100	881,079	261,741	251,439

- *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 CITY OF LYTLE

This notice concerns 2018 property tax rates for CITY OF LYTLE. 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.

Last year's tax rate:

Last year's operating taxes	\$491,061
Last year's debt taxes	\$125,929
Last year's total taxes	\$616,990
Last year's tax base	\$158,202,541
Last year's total tax rate	0.390000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$617,363
÷ This year's adjusted tax base (after subtracting value of new property)	\$169,986,165
= This year's effective tax rate	0.363100/\$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)	\$835,895
÷ This year's adjusted tax base	\$169,986,165
= This year's effective operating rate	0.491700/\$100
× 1.08 = this year's maximum operating rate	0.531000/\$100
+ This year's debt rate	0.110300/\$100
= This year's rollback rate	0.641300/\$100

A hospital district or city 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	0.216500/\$100
= Rollback tax rate	0.424800/\$100

Statement of Increase/Decrease

If CITY OF LYTLE adopts a 2018 tax rate equal to the effective tax rate of 0.363100 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 9,810.

Schedule A: Unencumbered Fund Balances:

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
GENERAL FUND	0

Schedule B: 2018 Debt Service:

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
COMBO TAX 7 LIMITED PLEDGE REV CERTS OF OBLIGATION	60,000	51,850	400	112,250
GENERAL OBLIGATION REFUNDING BONDS SERIES 2010	60,000	0	0	60,000
Total required for 2018 debt service				\$172,250
- 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				\$172,250
+ Amount added in anticipation that the unit will collect only 90.000000% of its taxes in 2018				\$19,139
= Total Debt Levy				\$191,389

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 \$ 375,459 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 14916 MAIN ST, LYTLE, TX 78052.

Name of person preparing this notice: Brandi Royal

Title: RTA

Date prepared: August 21, 2018

Notice of Public Hearing on Tax Increase

The CITY OF LYTLE will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 16.359130 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on September 4, 2018 at 6:30 PM at Lytle City Hall.

The second public hearing will be held on September 10, 2018 at 6:30 PM at Lytle City Hall.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

The average taxable value of a residence homestead in CITY OF LYTLE last year was \$103,023. Based on last year's tax rate of \$0.390000 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$401.79.

The average taxable value of a residence homestead in CITY OF LYTLE this year is \$112,950. If the governing body adopts the effective tax rate for this year of \$0.363100 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$410.12.

If the governing body adopts the proposed tax rate of \$0.422500 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$477.21.

Members of the public are encouraged to attend the hearings and express their views.

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Notice of Tax Revenue Increase

The CITY OF LYTLE conducted public hearings on September 4, 2018 and September 10, 2018 on a proposal to increase the total tax revenues of the CITY OF LYTLE from properties on the tax roll in the preceding year by 16.359130 percent.

The total tax revenue raised last year at last year's tax rate of 0.390000 for each \$100 of taxable value was \$620,078.11.

The total tax revenue proposed to be raised this year at the proposed tax rate of 0.422500 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$718,241.23.

The total tax revenue proposed to be raised this year at the proposed tax rate of 0.422500 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$725,714.95.

The Lytle City Council is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on September 17, 2018 at Lytle City Hall, 14916 MAIN ST, LYTLE, TX 78052 at 6:30 PM

NOTICE OF 2018 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LYTLE

A tax rate of \$0.422500 per \$100 valuation has been proposed by the governing body of CITY OF LYTLE.

PROPOSED TAX RATE	\$0.422500 per \$100
PRECEDING YEAR'S TAX RATE	\$0.390000 per \$100
EFFECTIVE TAX RATE	\$0.363100 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF LYTLE from the same properties in both the 2017 tax year and the 2018 tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Brandi Royal
RTA Tax Assessor-Collector
14916 MAIN ST
830-709-3692
brandi.royal@atascosacad.com
www.lytle.tx.org

NOTICE OF 2018 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LYTLE

A tax rate of \$0.422500 per \$100 valuation has been proposed by the governing body of CITY OF LYTLE. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of CITY OF LYTLE proposes to use revenue attributable to the tax rate increase for the purpose of Maintenance and operations and increased debt.

PROPOSED TAX RATE	\$0.422500 per \$100
PRECEDING YEAR'S TAX RATE	\$0.390000 per \$100
EFFECTIVE TAX RATE	\$0.363100 per \$100
ROLLBACK TAX RATE	\$0.424800 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF LYTLE from the same properties in both the 2017 tax year and the 2018 tax year.

The rollback tax rate is the highest tax rate that CITY OF LYTLE may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Brandi Royal
RTA Tax Assessor-Collector
14916 MAIN ST
830-709-3692
brandi.royal@atascosacad.com
www.lytle.tx.org

You are urged to attend and express your views at the following public hearings on proposed tax rate:

First Hearing: 09/04/2018 6:30 PM at Lytle City Hall

Second Hearing: 09/10/2018 6:30 PM at Lytle City Hall



2017 Effective Tax Rate Worksheet

CITY OF LYTLE

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	\$150,586,089
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.	\$150,586,089
4.	2016 total adopted tax rate.	\$0.372500/\$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.	\$150,586,089
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: \$779,400 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$453,440 C. Value loss. Add A and B. ⁵	\$1,232,840

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)

CITY OF LYTLE

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: \$0 B. 2017 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$1,232,840
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$149,353,249
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$556,340
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	\$1,944
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	\$558,284
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: \$158,994,387 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)

CITY OF LYTLE

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. \$158,994,387</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 \$4,950</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)

CITY OF LYTLE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$4,950
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.	\$158,999,337
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	\$3,347,000
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$3,347,000
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$155,652,337
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.3586/\$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>	\$/\$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

CITY OF LYTLE

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

26.	2016 maintenance and operations (M&O) tax rate.	\$0.291200/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$149,353,249
28.	2016 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$434,916 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. + \$325,437 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)

CITY OF LYTLE

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. + \$1,944</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. \$762,297</p>	
29.	<p>2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$155,652,337
30.	<p>2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.4897/\$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>	\$0.5288/\$100

2017 Rollback Tax Rate Worksheet (continued)

CITY OF LYTLE

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.							
	\$114,050							
	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.	\$114,050						
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2017 debt. Subtract line 33 from line 32.	\$114,050						
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	90.000000%						
36.	2017 debt adjusted for collections. Divide line 34 by line 35.	\$126,722						
37.	2017 total taxable value. Enter the amount on line 19.	\$158,999,337						
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0796/\$100						
39.	2017 rollback tax rate. Add lines 31 and 38.	\$0.6084/\$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;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$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

CITY OF LYTLE

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>	\$344,461
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$158,999,337
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.2166/\$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> .	\$0.3586/\$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>	\$0.3586/\$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.	\$0.6084/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.3918/\$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

CITY OF LYTLE

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> .	\$158,999,337
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).	\$0.3918/\$100

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

Entity Name: CITY OF LYTLE

Date: 08/06/2019

1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$150,586,089
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.372500
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$1,944
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$562,877
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$158,999,337
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.358600
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.	\$570,172
8. Last year's total levy. Sum of line 4 for all funds.	\$562,877
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$570,172
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$7,295

CITY OF LYTLE

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> <u>year's tax levy</u> of 560,933	Additional Tax Levy Compared to <u>effective tax rate</u> <u>levy</u> of 570,172
Last Year's Tax Rate	0.372500	\$592,273	\$31,339	\$22,101
Effective Tax Rate	0.358600	\$570,172	\$9,238	\$0
Notice & Hearing Limit*	0.358600	\$570,172	\$9,238	\$0
Rollback Tax Rate	0.391800	\$622,959	\$62,026	\$52,788
Proposed Tax Rate	0.390000	\$620,097	\$59,164	\$49,926

Effective Tax Rate Increase in Cents per \$100

0.00	0.358600	570,172	9,238	0
0.50	0.363600	578,122	17,188	7,950
1.00	0.368600	586,072	25,138	15,900
1.50	0.373600	594,022	33,088	23,850
2.00	0.378600	601,971	41,038	31,800
2.50	0.383600	609,921	48,988	39,750
3.00	0.388600	617,871	56,938	47,700
3.50	0.393600	625,821	64,888	55,650
4.00	0.398600	633,771	72,838	63,600
4.50	0.403600	641,721	80,788	71,550
5.00	0.408600	649,671	88,738	79,500
5.50	0.413600	657,621	96,688	87,450
6.00	0.418600	665,571	104,638	95,400
6.50	0.423600	673,521	112,588	103,350
7.00	0.428600	681,471	120,538	111,300
7.50	0.433600	689,421	128,488	119,250
8.00	0.438600	697,371	136,438	127,199
8.50	0.443600	705,321	144,388	135,149
9.00	0.448600	713,271	152,338	143,099
9.50	0.453600	721,221	160,288	151,049
10.00	0.458600	729,171	168,238	158,999
10.50	0.463600	737,121	176,188	166,949
11.00	0.468600	745,071	184,138	174,899
11.50	0.473600	753,021	192,088	182,849
12.00	0.478600	760,971	200,038	190,799
12.50	0.483600	768,921	207,988	198,749
13.00	0.488600	776,871	215,938	206,699
13.50	0.493600	784,821	223,888	214,649
14.00	0.498600	792,771	231,838	222,599
14.50	0.503600	800,721	239,787	230,549

- ***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 CITY OF LYTLE

This notice concerns 2017 property tax rates for CITY OF LYTLE. 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.

Last year's tax rate:

Last year's operating taxes	\$434,917
Last year's debt taxes	\$121,424
Last year's total taxes	\$556,341
Last year's tax base	\$149,353,249
Last year's total tax rate	0.372500/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$558,284
÷ This year's adjusted tax base (after subtracting value of new property)	\$155,652,337
= This year's effective tax rate	0.358600/\$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)	\$762,297
÷ This year's adjusted tax base	\$155,652,337
= This year's effective operating rate	0.489700/\$100
×	0.528800/\$100

1.08 = this year's maximum operating
rate

+This year's debt rate 0.079600/\$100

=This year's rollback rate 0.608400/\$100

A hospital district or city 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 0.216600/\$100

=Rollback tax rate 0.391800/\$100

Statement of Increase/Decrease

If CITY OF LYTLE adopts a 2017 tax rate equal to the effective tax rate of 0.358600 per \$100 of value, taxes would increase compared to 2016 taxes by \$ 7,295.

Schedule B: 2017 Debt Service:

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
COMBO TAX \$ LIMITED PLEDGE REV CERTS OF OBLIGATION	60,000	53,650	400	114,050
Total required for 2017 debt service				\$114,050
- 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				\$114,050
+ Amount added in anticipation that the unit will collect only 90.000000% of its taxes in 2017				\$12,672
= Total Debt Levy				\$126,722

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 \$ 344,461 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 14916 MAIN ST, LYTLE, TX 78052.

Name of person preparing this notice: Brandi R Royal

Title: RTA

Date prepared: August 16, 2017

NOTICE OF 2017 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LYTLE

A tax rate of \$0.390000 per \$100 valuation has been proposed by the governing body of CITY OF LYTLE. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of CITY OF LYTLE proposes to use revenue attributable to the tax rate increase for the purpose of Operating and Maintaining the General Fund for the City of Lytle.

PROPOSED TAX RATE	\$0.390000 per \$100
PRECEDING YEAR'S TAX RATE	\$0.372500 per \$100
EFFECTIVE TAX RATE	\$0.358600 per \$100
ROLLBACK TAX RATE	\$0.391800 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF LYTLE from the same properties in both the 2016 tax year and the 2017 tax year.

The rollback tax rate is the highest tax rate that CITY OF LYTLE may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Brandi R Royal
City of Lytle Tax Assessor-Collector
14916 MAIN ST
830-709-3692
josie.campa@lytle.tx.org
www.lytle.tx.org

You are urged to attend and express your views at the following public hearings on proposed tax rate:

First Hearing: 09/05/2017 6:30 PM at City Hall

Second Hearing: 09/11/2017 6:30 PM at City Hall

2016 Effective Tax Rate Worksheet

CITY OF LYTLE

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	\$151,554,414
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.	\$151,554,414
4.	2015 total adopted tax rate.	\$0.365000/\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6.	2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$151,554,414
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: \$680 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$517,100 C. Value loss. Add A and B. ⁵	\$517,780

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)

CITY OF LYTLE

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.	\$517,780
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$151,036,634
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$551,283
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	\$708
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	\$551,991
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: \$150,837,964 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)

CITY OF LYTLE

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. \$150,837,964</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 \$73,480</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)

CITY OF LYTLE

17.	C. Total value under protest or not certified. Add A and B.	\$73,480
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.	\$150,911,444
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	\$3,134,420
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$3,134,420
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$147,777,024
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.3735/\$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 style="width: 60%;"> Fund Name {field36.1} </div> <div style="width: 35%; text-align: right;"> Tax Rate {field36.2} </div> </div>	\$/\$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

CITY OF LYTLE

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.282900/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$151,036,634
28.	2015 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$427,282 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. + \$319,030 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)

CITY OF LYTLE

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. + \$708</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. \$747,020</p>	
29.	<p>2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$147,777,024
30.	<p>2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.5055/\$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>	\$0.5459/\$100

2016 Rollback Tax Rate Worksheet (continued)

CITY OF LYTLE

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.							
	\$110,500							
	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.	\$110,500						
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$110,500						
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	90.000000%						
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$122,778						
37.	2016 total taxable value. Enter the amount on line 19.	\$150,911,444						
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0813/\$100						
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.6272/\$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%;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td>{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$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

CITY OF LYTLE

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>	\$332,471
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$150,911,444
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.2203/\$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> .	\$0.3735/\$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>	\$0.3735/\$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.	\$0.6272/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4069/\$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.

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

Entity Name: CITY OF LYTLE

Date: 08/06/2019

1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$151,554,414
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.365000
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$708
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$553,882
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$150,911,444
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.373500
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.	\$563,654
8. Last year's total levy. Sum of line 4 for all funds.	\$553,882
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$563,654
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,772

CITY OF LYTLE

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 553,174	Additional Tax Levy Compared to <u>effective tax rate</u> levy of 563,654
Last Year's Tax Rate	0.365000	\$550,827	\$-2,347	\$-12,827
Effective Tax Rate	0.373500	\$563,654	\$10,481	\$0
Notice & Hearing Limit*	0.373500	\$563,654	\$10,481	\$0
Rollback Tax Rate	0.406900	\$614,059	\$60,885	\$50,404
Proposed Tax Rate	0.372500	\$562,145	\$8,972	\$-1,509

Effective Tax Rate Increase in Cents per \$100

0.00	0.373500	563,654	10,481	0
0.50	0.378500	571,200	18,026	7,546
1.00	0.383500	578,745	25,572	15,091
1.50	0.388500	586,291	33,117	22,637
2.00	0.393500	593,837	40,663	30,182
2.50	0.398500	601,382	48,208	37,728
3.00	0.403500	608,928	55,754	45,273
3.50	0.408500	616,473	63,300	52,819
4.00	0.413500	624,019	70,845	60,365
4.50	0.418500	631,564	78,391	67,910
5.00	0.423500	639,110	85,936	75,456
5.50	0.428500	646,656	93,482	83,001
6.00	0.433500	654,201	101,027	90,547
6.50	0.438500	661,747	108,573	98,092
7.00	0.443500	669,292	116,119	105,638
7.50	0.448500	676,838	123,664	113,184
8.00	0.453500	684,383	131,210	120,729
8.50	0.458500	691,929	138,755	128,275
9.00	0.463500	699,475	146,301	135,820
9.50	0.468500	707,020	153,847	143,366
10.00	0.473500	714,566	161,392	150,911
10.50	0.478500	722,111	168,938	158,457
11.00	0.483500	729,657	176,483	166,003
11.50	0.488500	737,202	184,029	173,548
12.00	0.493500	744,748	191,574	181,094
12.50	0.498500	752,294	199,120	188,639
13.00	0.503500	759,839	206,666	196,185
13.50	0.508500	767,385	214,211	203,730
14.00	0.513500	774,930	221,757	211,276
14.50	0.518500	782,476	229,302	218,822

- *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 CITY OF LYTLE

This notice concerns 2016 property tax rates for CITY OF LYTLE. 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.

Last year's tax rate:

Last year's operating taxes	\$427,283
Last year's debt taxes	\$124,001
Last year's total taxes	\$551,284
Last year's tax base	\$151,036,634
Last year's total tax rate	0.365000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$551,991
÷ This year's adjusted tax base (after subtracting value of new property)	\$147,777,024
= This year's effective tax rate	0.373500/\$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)	\$747,020
÷ This year's adjusted tax base	\$147,777,024
= This year's effective operating rate	0.505500/\$100
×	0.545900/\$100

1.08 = this year's maximum operating
rate

+This year's debt rate 0.081300/\$100

=This year's rollback rate 0.627200/\$100

A hospital district or city 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 0.220300/\$100

=Rollback tax rate 0.406900/\$100

Statement of Increase/Decrease

If CITY OF LYTLE adopts a 2016 tax rate equal to the effective tax rate of 0.373500 per \$100 of value, taxes would increase compared to 2015 taxes by \$ 9,772.

Schedule A: Unencumbered Fund Balances:

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
GENERAL FUND

Balance
0

Schedule B: 2016 Debt Service:

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
COMBO TAX & LIMITED PLEDGE REV CERTS OF OBLIGATION	55,000	55,100	400	110,500
Total required for 2016 debt service				\$110,500
- 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				\$110,500
+ Amount added in anticipation that the unit will collect only 90.000000% of its taxes in 2016				\$12,278
= Total Debt Levy				\$122,778

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 \$ 332,471 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 14916 MAIN ST, LYTLE, TX 78052.

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