

# 2020 Tax Rate Calculation Worksheet

LYTLE ISD

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## No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

1.	<b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$376,993,044
2.	<b>2019 tax ceilings.</b> Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$42,214,946
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.	\$334,778,098
4.	<b>2019 total adopted tax rate.</b>	1.368350/\$100
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: - \$0 C. 2019 value loss. Subtract B from A: <sup>3</sup>	\$0
6.	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2019 ARB certified value: \$0 B. 2019 disputed value: - \$0 C. 2019 undisputed value. Subtract B from A: <sup>4</sup>	\$0
7.	<b>2019 Chapter 42-related adjusted values.</b> Add line 5 and 6.	\$0
8.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and 7.	\$334,778,098
9.	<b>2019 taxable value of property in territory the school deannexed after January 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup>	\$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(13)

5 Tex. Tax Code § 26.012(15)

## 2020 Tax Rate Calculation Worksheet

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#### No-New-Revenue Tax Rate (continued)

<b>10.</b>	<b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, 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. <b>A. Absolute exemptions.</b> Use 2019 market value: <span style="float: right;">\$918,380</span> <b>B. Partial exemptions.</b> 2020 exemption amount, or 2020 percentage exemption times 2019 value: <span style="float: right;">+ \$2,372,559</span> <b>C. Value loss.</b> Total of A and B: <sup>6</sup>	<b>\$3,290,939</b>
<b>11.</b>	<b>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.</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. <b>A. 2019 market value:</b> <span style="float: right;">\$0</span> <b>B. 2020 productivity or special appraised value:</b> <span style="float: right;">- \$0</span> <b>C. Value loss.</b> Subtract B from A: <sup>7</sup>	<b>\$0</b>
<b>12.</b>	<b>Total adjustments for lost value.</b> Add lines 9, 10C, and 11C.	<b>\$3,290,939</b>
<b>13.</b>	<b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.	<b>\$331,487,159</b>
<b>14.</b>	<b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	<b>\$4,535,904</b>
<b>15.</b>	<b>Taxes refunded for years preceding tax year 2019:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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. <sup>8</sup>	<b>\$27,652</b>
<b>16.</b>	<b>Adjusted 2019 levy with refunds.</b> Add line 14 and line 15. <sup>9</sup> Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.	<b>\$4,563,556</b>

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 § 26.012(13)

## 2020 Tax Rate Calculation Worksheet

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#### No-New-Revenue Tax Rate (continued)

<b>17.</b>	<p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.<sup>10</sup></p> <p style="margin-left: 20px;">A. <b>Certified values only:</b><sup>11</sup> <span style="float: right;">\$393,294,459</span></p> <p style="margin-left: 20px;">B. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p style="margin-left: 20px;">C. <b>Total 2020 value.</b> Subtract B from A. <span style="float: right;">\$393,294,459</span></p>	
<b>18.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p style="margin-left: 20px;">A. <b>2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>13</sup> <span style="float: right;">\$7,680,660</span></p> <p style="margin-left: 20px;">B. <b>2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the 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 not on the roll.<sup>14</sup> <span style="float: right;">\$0</span></p> <p style="margin-left: 20px;">C. <b>Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$7,680,660</span></p>	

10 Tex. Tax Code § 26.012, 26.04(c-2)

11 Tex. Tax Code § 26.012(6)

12 Tex. Tax Code § 26.012(c) and (d)

13 Tex. Tax Code § 26.012(c)

14 Tex. Tax Code § 26.012(d)

## 2020 Tax Rate Calculation Worksheet

### LYTLE ISD

#### No-New-Revenue Tax Rate (concluded)

19.	<b>2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$46,835,239
20.	<b>2020 total taxable value.</b> Add lines 17C and 18C. Subtract line 19.	\$354,139,880
21.	<b>Total 2020 taxable value of properties in territory annexed after January 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	\$0
22.	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 school district after Jan. 1, 2019, and be located in a new improvement.	\$10,860,899
23.	<b>Total adjustments to the 2020 taxable value.</b> Add lines 21 and 22.	\$10,860,899
24.	<b>Adjusted 2020 taxable value.</b> Subtract line 23 from line 20.	\$343,278,981
25.	<b>2020 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$1.329401/\$100

<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

## 2020 Tax Rate Calculation Worksheet

### LYTLE ISD

#### 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. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
2. **Enrichment Tax Rate (DTR):**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.<sup>22</sup>

A school district may adopt a M&O tax rate that exceeds the MCR in order to maintain the 2020-2021 school year basic allotment if it meets certain requirements and receives approval from TEA. Refer to Education Code, Section 48.2553 for more information.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval rate.

16 [Reserved for Expansion]

17 [Reserved for Expansion]

18 Tex. Tax Code § 26.08(n)

19 Tex. Edu. Code § 48.2551(a)(3)

20 Tex. Tax Code § 26.08(j) and Tex. Edu. Code § 45.0032

21 Tex. Edu. Code § 48.202(a-1)(2) and 48.202(f)

22 Tex. Edu. Code § 45.0021(a)

23 Tex. Edu. Code § 11.184(b)

24 Tex. Edu. Code § 11.184(b-1)

## 2020 Tax Rate Calculation Worksheet

### LYTLE ISD

#### Voter-Approval Tax Rate (continued)

26.	<b>2020 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>		\$0.916400
27.	<b>2020 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f) \$0.138300 B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$.04 per \$100. <sup>27</sup> \$0.050000		\$0.138300
28.	<b>2020 maintenance and operations (M&amp;O) tax rate (TR).</b> Add lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. <sup>28</sup>		\$1.054700
29.	<b>Total 2020 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A: <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: \$1,860,185 B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. -\$0 C: Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$504,159 D: <b>Adjust debt:</b> Subtract B and C from A.		\$1,356,026

25 Tex. Edu. Code § 48.255, 48.2551(b)(1) and (b)(2)

26 Tex. Tax Code § 26.08(n)(2)

27 Tex. Tax Code § 26.08(n-1)

28 Tex. Edu. Code § 45.003(e)

30.	<b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$0
31.	<b>Adjusted 2020 debt.</b> Subtract line 30 from line 29D.	\$1,356,026
32.	<b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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%. <sup>30</sup> A: Enter the 2020 anticipated collection rate certified by the collector. <sup>31</sup> 95.000000% B: Enter the 2019 actual collection rate. 92.600000% C: Enter the 2018 actual collection rate. 92.770000% D: Enter the 2017 actual collection rate. 92.560000%	95.000000%
33.	<b>2020 debt adjusted for collections.</b> Divide line 31 by line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2020 to the result.	\$1,427,395
34.	<b>2020 total taxable value.</b> Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$354,139,880
35.	<b>2020 debt rate.</b> Divide line 33 by line 34 and multiply by \$100.	\$0.403059/\$100
36.	<b>2020 voter-approval tax rate.</b> Add lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32</sup>	\$1.457759/\$100

32 Tex. Tax Code § 26.08(g)



## 2020 Tax Rate Calculation Worksheet

### LYTLE ISD

#### Voter-Approval Rate Adjustment for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>37.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ <sup>33</sup> . The school district shall provide its tax assessor with a copy of the letter <sup>34</sup> .	\$0
<b>38.</b>	<b>2020 total taxable value.</b> Enter the amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$354,139,880
<b>39.</b>	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
<b>40.</b>	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$1.457759/\$100

<sup>33</sup> Tex. Tax Code § 26.045(d)

<sup>34</sup> Tex. Tax Code § 26.045(i)

## 2020 Tax Rate Calculation Worksheet

### LYTLE ISD

#### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	
Enter the 2020 NNR tax rate from line 25.	\$1.329401/\$100
Voter-Approval Tax Rate	
As applicable, enter the 2020 voter-approval tax rate from line 36 or line 40.	\$1.457759/\$100

#### School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>35</sup>

#### Print Here

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Printed Name of School District Representative

#### Sign Here

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School District Representative

#### Date

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<sup>35</sup> Tex. Tax Code § 26.04(c)

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

**Entity Name:** LYTLE ISD

**Date:** 08/14/2020

1.2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.		\$334,778,098
2.2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.		1.368350
3.Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.		\$27,652
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.		\$4,608,588
5.2020 total taxable value. Enter Line 20 of the No-New-Revenue Tax Rate Worksheet.		\$354,139,880
6.2020 no-new revenue tax rate. Enter line 25 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.		1.329401
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.		\$4,707,939
8.Last year's total levy. Sum of line 4 for all funds.		\$4,608,588
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.		\$4,707,939
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.		\$99,351

## LYTLE ISD

### Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the voter- approval tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to last year's tax levy of \$4,958,791.	Additional Tax Levy Compared to no- new-revenue tax rate levy of \$5,124,817
Last Year's Tax Rate	1.368350	\$5,262,751	\$303,960	\$137,934
Voter-Approval Tax Rate	1.457759	\$5,579,384	\$620,593	\$454,567
Proposed Tax Rate	0.000000	\$416,878	\$-4,541,913	\$-4,707,939

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

0.00	1.368350	5,262,751	303,960	137,934
0.50	1.373350	5,280,458	321,667	155,641
1.00	1.378350	5,298,165	339,374	173,348
1.50	1.383350	5,315,872	357,081	191,055
2.00	1.388350	5,333,579	374,788	208,762
2.50	1.393350	5,351,286	392,495	226,469
3.00	1.398350	5,368,993	410,202	244,176
3.50	1.403350	5,386,700	427,909	261,883
4.00	1.408350	5,404,407	445,616	279,590
4.50	1.413350	5,422,114	463,323	297,297
5.00	1.418350	5,439,821	481,030	315,004
5.50	1.423350	5,457,528	498,737	332,711
6.00	1.428350	5,475,235	516,444	350,418
6.50	1.433350	5,492,942	534,151	368,125
7.00	1.438350	5,510,649	551,858	385,832
7.50	1.443350	5,528,356	569,565	403,539
8.00	1.448350	5,546,063	587,272	421,246
8.50	1.453350	5,563,770	604,979	438,953
9.00	1.458350	5,581,477	622,686	456,660
9.50	1.463350	5,599,184	640,393	474,367
10.00	1.468350	5,616,891	658,100	492,074
10.50	1.473350	5,634,598	675,807	509,781
11.00	1.478350	5,652,305	693,514	527,488
11.50	1.483350	5,670,012	711,221	545,195
12.00	1.488350	5,687,719	728,928	562,902
12.50	1.493350	5,705,426	746,635	580,609
13.00	1.498350	5,723,133	764,342	598,316
13.50	1.503350	5,740,840	782,049	616,023
14.00	1.508350	5,758,547	799,756	633,730
14.50	1.513350	5,776,254	817,463	651,437

**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.

TNT-859 07-19/3

# 2019 Tax Rate Calculation Worksheet

## LYTLE ISD

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

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

<b>1.</b>	<b>2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$333,719,601
<b>2.</b>	<b>2018 tax ceilings and Chapter 313 limitations.</b> A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> \$37,953,997 B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> \$0 C. Add A and B. \$37,953,997	
<b>3.</b>	<b>Preliminary 2018 adjusted taxable value.</b> Subtract line 2 from line 1.	\$295,765,604
<b>4.</b>	<b>2018 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.371928/\$100
<b>5.</b>	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A: \$0	
<b>6.</b>	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$295,765,604
<b>7.</b>	<b>2018 taxable value of property in territory the school deannexed after January 1, 2018.</b> Enter the 2018 value of property in deannexed territory.	\$0

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

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

## 2019 Tax Rate Calculation Worksheet (continued)

### LYTLE ISD

<b>8.</b>	<b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: <span style="float: right;">\$3,190</span> B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: <span style="float: right;">+ \$2,355,339</span> C. Value loss. Total of A and B:	<b>\$2,358,529</b>
<b>9.</b>	<b>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019.</b> Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: <span style="float: right;">\$0</span> B. 2019 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A:	<b>\$0</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	<b>\$2,358,529</b>
<b>11.</b>	<b>2018 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$293,407,075</b>
<b>12.</b>	<b>Adjusted 2018 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	<b>\$4,025,333</b>
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2018:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	<b>\$32,672</b>
<b>14.</b>	<b>Adjusted 2018 taxes with refunds.</b> Add lines 12 and 13.	<b>\$4,058,005</b>
<b>15.</b>	<b>Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <sup>3</sup> <span style="float: right;">\$380,215,578</span> B. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span> C. <b>Total 2019 value.</b> Subtract B from A.	<b>\$380,215,578</b>

## 2019 Tax Rate Calculation Worksheet (continued)

### LYTLE ISD

<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2019 taxable value of properties under protest.</b>          The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$184,614</p> <p><b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$184,614</p>	
<b>17.</b>	<p><b>2019 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p> <p style="text-align: right;">\$41,395,985</p> <p><b>B.</b> Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup></p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Add A and B.</p> <p style="text-align: right;">\$41,395,985</p>	

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

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



## 2019 Tax Rate Calculation Worksheet (concluded)

### LYTLE ISD

18.	<b>2019 total taxable value.</b> Add lines 15C and 16C. Subtract line 17C.	\$339,004,207
19.	<b>Total 2019 taxable value of properties in territory annexed after January 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
20.	<b>Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2018 and be located in a new improvement.	\$17,445,440
21.	<b>Total adjustments to the 2019 taxable value.</b> Add lines 19 and 20.	\$17,445,440
22.	<b>2019 adjusted taxable value.</b> Subtract line 21 from line 18.	\$321,558,767
23.	<b>2019 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.261979/\$100
24.	<b>2019 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.000000

## Voter-Approval Tax Rate LYTLE ISD

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

1. **Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. **Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

### LYTLE ISD

<b>25.</b>	<p><b>2019 voter-approval M&amp;O rate.</b> The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A),(B) and (C).</p> <p>Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR).</p> <p><b>A. The rate equal to the 2019 state compression percentage times \$1.00</b> <span style="float: right;">\$1.068400</span></p> <p><b>B. The greater of:</b></p> <p>(i) 2018 M&amp;O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value <span style="float: right;">\$0.138400</span></p> <p><b>C. Add A and B.</b></p>	<b>\$1.206800</b>
<b>26.</b>	<p><b>Total 2019 debt to be paid with property tax revenue.</b></p> <p>Debt means the interest and principal that will be paid on debts that:</p> <p>(1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&amp;O expenses.</p> <p><b>A: Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount: <span style="float: right;">\$1,437,734</span></p> <p><b>B: Subtract unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p><b>C: Subtract state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <span style="float: right;">-\$501,815</span></p> <p><b>D: Adjust debt:</b> Subtract B and C from A.</p>	<b>\$935,919</b>
<b>27.</b>	<p><b>Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.</p>	<b>\$0</b>
<b>28.</b>	<p><b>Adjusted 2019 debt.</b> Subtract line 27 from line 26D.</p>	<b>\$935,919</b>
<b>29.</b>	<p><b>Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	<b>100.000000%</b>
<b>30.</b>	<p><b>2019 debt adjusted for collections.</b> Divide line 28 by line 29.</p>	<b>\$935,919</b>
<b>31.</b>	<p><b>2019 total taxable value.</b> Enter amount on line 18.</p>	<b>\$339,004,207</b>

32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0.276078/\$100
33.	2019 voter-approval tax rate. Add lines 25 and 32.	\$1.482878/\$100

### Additional Rollback Protection for Pollution Control LYTLE ISD

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 step should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>34.</b>	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ <sup>6</sup> . The school district shall provide its tax assessor with a copy of the letter <sup>7</sup> .	\$0
<b>35.</b>	<b>2019 total taxable value.</b> Enter the amount from line 31 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$339,004,207
<b>36.</b>	<b>Additional rate for pollution control.</b> Divide line 34 by line 35 and multiply by \$100.	\$0.000000/\$100
<b>37.</b>	<b>2019 rollback tax rate, adjusted for pollution control.</b> Add line 36 and line 33.	\$1.482878/\$100

<sup>6</sup> Tex. Tax Code § 26.045(d)

<sup>7</sup> Tex. Tax Code § 26.045(i)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	\$0.000000
Voter-Approval Tax Rate (Line 33)	\$1.482878
Rollback Tax Rate Adjusted for Pollution Control (Line 37)	\$1.482878

### School District Representative Name and Signature

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

### Print Here

\_\_\_\_\_  
Printed Name of School District Representative

### Sign Here

\_\_\_\_\_

School District Representative

**Date**

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

**Entity Name:** LYTLE ISD

**Date:** 08/09/2019

<b>1.</b> 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$295,765,604
<b>2.</b> 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.371928
<b>3.</b> Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$32,672
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$4,090,363
<b>5.</b> 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$339,004,207
<b>6.</b> 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.261979
<b>7.</b> 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$4,278,162
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$4,090,363
<b>9.</b> 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$4,278,162
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$187,799

## LYTLE ISD

### Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last</u> <u>year's tax levy</u> of \$4,404,183.	Additional Tax Levy Compared to <u>effective tax rate</u> <u>levy</u> of \$4,641,798
Last Year's Tax Rate	1.371928	\$5,014,530	\$610,347	\$372,732
Rollback Tax Rate	1.482878	\$5,390,655	\$986,472	\$748,857
Proposed Tax Rate	0.000000	\$363,636	\$-4,040,547	\$-4,278,162

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

0.00	1.371928	5,014,530	610,347	372,732
0.50	1.376928	5,031,480	627,297	389,682
1.00	1.381928	5,048,430	644,247	406,632
1.50	1.386928	5,065,380	661,197	423,582
2.00	1.391928	5,082,330	678,147	440,533
2.50	1.396928	5,099,281	695,098	457,483
3.00	1.401928	5,116,231	712,048	474,433
3.50	1.406928	5,133,181	728,998	491,383
4.00	1.411928	5,150,131	745,948	508,333
4.50	1.416928	5,167,082	762,898	525,284
5.00	1.421928	5,184,032	779,849	542,234
5.50	1.426928	5,200,982	796,799	559,184
6.00	1.431928	5,217,932	813,749	576,134
6.50	1.436928	5,234,882	830,699	593,084
7.00	1.441928	5,251,833	847,649	610,035
7.50	1.446928	5,268,783	864,600	626,985
8.00	1.451928	5,285,733	881,550	643,935
8.50	1.456928	5,302,683	898,500	660,885
9.00	1.461928	5,319,633	915,450	677,836
9.50	1.466928	5,336,584	932,400	694,786
10.00	1.471928	5,353,534	949,351	711,736
10.50	1.476928	5,370,484	966,301	728,686
11.00	1.481928	5,387,434	983,251	745,636
11.50	1.486928	5,404,384	1,000,201	762,587
12.00	1.491928	5,421,335	1,017,152	779,537
12.50	1.496928	5,438,285	1,034,102	796,487
13.00	1.501928	5,455,235	1,051,052	813,437
13.50	1.506928	5,472,185	1,068,002	830,387
14.00	1.511928	5,489,136	1,084,952	847,338
14.50	1.516928	5,506,086	1,101,903	864,288

- 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 Tax Rate Calculation Worksheet

## LYTLE ISD

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

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

<b>1. 2017 total taxable value.</b> Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).		\$293,598,839
<b>2. 2017 tax ceilings and Chapter 313 limitations.</b> A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup>	\$33,653,241	
B. Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup>	\$0	
C. Add A and B.		\$33,653,241
<b>3. Preliminary 2017 adjusted taxable value.</b> Subtract line 2 from line 1.		\$259,945,598
<b>4. 2017 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.400000/\$100
<b>5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.</b> 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:		\$29,940
<b>6. 2017 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.		\$259,975,538
<b>7. 2017 taxable value of property in territory the school deannexed after January 1, 2017.</b> Enter the 2017 value of property in deannexed territory.		\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)

## 2018 Tax Rate Calculation Worksheet (continued)

### LYTLE ISD

<b>8.</b>	<b>2017 taxable value lost because property first qualified for an exemption in 2018.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: <span style="float: right;">\$97,720</span> B. Partial exemptions. 2018 exemption amount, or 2018 percentage exemption times 2017 value: <span style="float: right;">+ \$3,253,756</span> C. Value loss. Total of A and B:	<b>\$3,351,476</b>
<b>9.</b>	<b>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.</b> Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: <span style="float: right;">\$0</span> B. 2018 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A:	<b>\$0</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	<b>\$3,351,476</b>
<b>11.</b>	<b>2017 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$256,624,062</b>
<b>12.</b>	<b>Adjusted 2017 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	<b>\$3,592,736</b>
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2017:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	<b>\$1,662</b>
<b>14.</b>	<b>Adjusted 2017 taxes with refunds.</b> Add lines 12 and 13.	<b>\$3,594,398</b>
<b>15.</b>	<b>Total 2018 taxable value on the 2018 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <sup>3</sup> <span style="float: right;">\$332,892,646</span> B. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span> C. <b>Total 2018 value.</b> Subtract B from A.	<b>\$332,892,646</b>

# 2018 Tax Rate Calculation Worksheet (continued)

## LYTLE ISD

<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2018 taxable value of properties under protest.</b>          The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$2,450,035</p> <p><b>B. 2018 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$2,450,035</p>	
<b>17.</b>	<p><b>2018 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p> <p style="text-align: right;">\$37,346,413</p> <p><b>B.</b> Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup></p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Add A and B.</p> <p style="text-align: right;">\$37,346,413</p>	

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

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

## 2018 Tax Rate Calculation Worksheet (concluded)

### LYTLE ISD

18.	<b>2018 total taxable value.</b> Add lines 15C and 16C. Subtract line 17C.	\$297,996,268
19.	<b>Total 2018 taxable value of properties in territory annexed after January 1, 2017.</b> Include both real and personal property. Enter the 2018 value of property in territory annexed by the school district.	\$0
20.	<b>Total 2018 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2017. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2017 and be located in a new improvement.	\$9,115,815
21.	<b>Total adjustments to the 2018 taxable value.</b> Add lines 19 and 20.	\$9,115,815
22.	<b>2018 adjusted taxable value.</b> Subtract line 21 from line 18.	\$288,880,453
23.	<b>2018 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.244251/\$100
24.	<b>2018 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.000000

## Rollback Tax Rate LYTLE ISD

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

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

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

**2. Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

### LYTLE ISD

<b>25.</b>	<b>Maintenance and operations (M&amp;O) tax rate.</b> Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
<b>26.</b>	<b>Multiply line 25 times .6667</b>	\$1.000050/\$100
<b>27.</b>	<b>2018 rollback M&amp;O rate.</b> Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). <span style="float: right;">\$1.170000</span>	\$1.170000/\$100
<b>28.</b>	<b>Total 2018 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the school district's budget as M&O expenses. <b>A:</b> Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. <span style="float: right;">\$1,180,590</span> <b>B:</b> Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;">-\$0</span> <b>C:</b> Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <span style="float: right;">-\$578,850</span> <b>D:</b> Adjust debt: Subtract B and C from A.	\$601,740
<b>29.</b>	<b>Certified 2017 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>30.</b>	<b>Adjusted 2018 debt.</b> Subtract line 29 from line 28D.	\$601,740
<b>31.</b>	<b>Certified 2018 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
<b>32.</b>	<b>2018 debt adjusted for collections.</b> Divide line 30 by line 31.	\$601,740
<b>33.</b>	<b>2018 total taxable value.</b> Enter amount on line 18.	\$297,996,268
<b>34.</b>	<b>2018 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.	\$0.201928/\$100
<b>35.</b>	<b>2018 rollback tax rate.</b> Add lines 27 and 34.	\$1.371928/\$100

<sup>6</sup>Tex. Tax Code § 26.08(n)

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### Additional Rollback Protection for Pollution Control LYTLE ISD

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 step should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>36.</b>	<b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ <sup>7</sup> . The school district shall provide its assessor with a copy of the letter <sup>8</sup> .	\$0
<b>37.</b>	<b>2018 total taxable value.</b> Enter the amount from line 33 of the <i>Rollback Tax Rate Worksheet</i> .	\$297,996,268
<b>38.</b>	<b>Additional rate for pollution control.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.000000/\$100
<b>39.</b>	<b>2018 rollback tax rate, adjusted for pollution control.</b> Add line 38 and line 35.	\$1.371928/\$100

<sup>7</sup> Tex. Tax Code § 26.045(d)

<sup>8</sup> Tex. Tax Code § 26.045(i)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	\$0.000000
Rollback Tax Rate (Line 35)	\$1.371928
Rollback Tax Rate Adjusted for Pollution Control (Line 39)	\$1.371928

### School District Representative Name and Signature

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

**Print Here**

\_\_\_\_\_  
Printed Name of School District Representative

**Sign Here**

\_\_\_\_\_



School District Representative

**Date**

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

**Entity Name:** LYTLE ISD

**Date:** 08/09/2019

<b>1.</b> 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$259,975,538
<b>2.</b> 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.400000
<b>3.</b> Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$1,662
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,641,320
<b>5.</b> 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$297,996,268
<b>6.</b> 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.244251
<b>7.</b> 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,707,822
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$3,641,320
<b>9.</b> 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,707,822
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$66,502

## LYTLE ISD

### Tax Rate Recap for 2018 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's tax levy</u> of \$3,972,805.	Additional Tax Levy Compared to <u>effective tax rate</u> <u>levy of</u> \$4,050,181
Last Year's Tax Rate	1.400000	\$4,514,307	\$541,501	\$464,126
Rollback Tax Rate	1.371928	\$4,430,653	\$457,848	\$380,473
Proposed Tax Rate	0.000000	\$342,359	\$-3,630,446	\$-3,707,822

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

0.00	1.400000	4,514,307	541,501	464,126
0.50	1.405000	4,529,207	556,401	479,026
1.00	1.410000	4,544,106	571,301	493,926
1.50	1.415000	4,559,006	586,201	508,826
2.00	1.420000	4,573,906	601,101	523,725
2.50	1.425000	4,588,806	616,000	538,625
3.00	1.430000	4,603,706	630,900	553,525
3.50	1.435000	4,618,605	645,800	568,425
4.00	1.440000	4,633,505	660,700	583,325
4.50	1.445000	4,648,405	675,600	598,225
5.00	1.450000	4,663,305	690,500	613,124
5.50	1.455000	4,678,205	705,399	628,024
6.00	1.460000	4,693,105	720,299	642,924
6.50	1.465000	4,708,004	735,199	657,824
7.00	1.470000	4,722,904	750,099	672,724
7.50	1.475000	4,737,804	764,999	687,623
8.00	1.480000	4,752,704	779,898	702,523
8.50	1.485000	4,767,604	794,798	717,423
9.00	1.490000	4,782,503	809,698	732,323
9.50	1.495000	4,797,403	824,598	747,223
10.00	1.500000	4,812,303	839,498	762,122
10.50	1.505000	4,827,203	854,397	777,022
11.00	1.510000	4,842,103	869,297	791,922
11.50	1.515000	4,857,002	884,197	806,822
12.00	1.520000	4,871,902	899,097	821,722
12.50	1.525000	4,886,802	913,997	836,622
13.00	1.530000	4,901,702	928,897	851,521
13.50	1.535000	4,916,602	943,796	866,421
14.00	1.540000	4,931,502	958,696	881,321
14.50	1.545000	4,946,401	973,596	896,221

- 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 Effective Tax Rate Worksheet

## LYTLE ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	<b>2016 total taxable value.</b> Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).		\$274,297,452
2.	<b>2016 tax ceilings and Chapter 313 limitations.</b> A. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> B. Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> C. Add A and B.	\$30,457,751     \$0	\$30,457,751
3.	<b>Preliminary 2016 adjusted taxable value.</b> Subtract line 2 from line 1.		\$243,839,701
4.	<b>2016 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.400000/\$100
5.	<b>2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b> A. Original 2016 ARB values: B. 2016 values resulting from final court decisions: C. 2016 value loss. Subtract B from A:	\$0 - \$0	\$0
6.	<b>2016 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.		\$243,839,701
7.	<b>2016 taxable value of property in territory the school deannexed after January 1, 2016.</b> Enter the 2016 value of property in deannexed territory.		\$0

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

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

## 2017 Effective Tax Rate Worksheet (continued)

### LYTLE ISD

<b>8.</b>	<b>2016 taxable value lost because property first qualified for an exemption in 2017.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: <span style="float: right;">\$783,700</span> B. Partial exemptions. 2017 exemption amount, or 2017 percentage exemption times 2016 value: <span style="float: right;">+ \$2,146,653</span> C. Value loss. Total of A and B:	<b>\$2,930,353</b>
<b>9.</b>	<b>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.</b> Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: <span style="float: right;">\$0</span> B. 2017 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A:	<b>\$0</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	<b>\$2,930,353</b>
<b>11.</b>	<b>2016 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$240,909,348</b>
<b>12.</b>	<b>Adjusted 2016 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	<b>\$3,372,730</b>
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2016:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2016. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	<b>\$7,889</b>
<b>14.</b>	<b>Adjusted 2016 taxes with refunds.</b> Add lines 12 and 13.	<b>\$3,380,619</b>
<b>15.</b>	<b>Total 2017 taxable value on the 2017 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <sup>3</sup> <span style="float: right;">\$295,023,694</span> B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: <span style="float: right;">- \$0</span> C. <b>Total 2017 value.</b> Subtract B from A.	<b>\$295,023,694</b>

<sup>3</sup> Tex. Tax Code § 26.012(6)

## 2017 Effective Tax Rate Worksheet (continued)

### LYTLE ISD

<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2017 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$4,950</p> <p><b>B. 2017 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$4,950</p>	
<b>17.</b>	<p><b>2017 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p> <p style="text-align: right;">\$33,758,622</p> <p><b>B.</b> Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup></p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Add A and B.</p> <p style="text-align: right;">\$33,758,622</p>	

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

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



## 2017 Effective Tax Rate Worksheet (concluded)

### LYTLE ISD

18.	<b>2017 total taxable value.</b> Add lines 15C and 16C. Subtract line 17.	\$261,270,022
19.	<b>Total 2017 taxable value of properties in territory annexed after January 1, 2016.</b> Include both real and personal property. Enter the 2017 value of property in territory annexed by the school district.	\$0
20.	<b>Total 2017 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2016. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2016 and be located in a new improvement.	\$11,383,000
21.	<b>Total adjustments to the 2017 taxable value.</b> Add lines 19 and 20.	\$11,383,000
22.	<b>2017 adjusted taxable value.</b> Subtract line 21 from line 18.	\$249,887,022
23.	<b>2017 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.3528/\$100
24.	<b>2017 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

# 2017 Rollback Tax Rate Worksheet

## LYTLE ISD

25.	<b>Maintenance and operations (M&amp;O) tax rate.</b> Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	<b>Multiply line 25 times .6667</b>	\$1.000050/\$100
27.	<b>2017 rollback M&amp;O rate.</b> Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.170000	\$1.170000/\$100
28.	<b>Total 2017 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the school district's budget as M&O expenses. <b>A:</b> Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. \$1,183,655 <b>B:</b> If using unencumbered funds, subtract unencumbered fund amount used from total debt. -\$0 <b>C:</b> Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$565,091 <b>D:</b> Total: Subtract B and C from A.	\$618,564
29.	<b>Certified 2016 excess debt collections.</b> Enter the amount certified by the collector.	\$0
30.	<b>Adjusted 2017 debt.</b> Subtract line 29 from line 28D.	\$618,564
31.	<b>Certified 2017 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	<b>2017 debt adjusted for collections.</b> Divide line 30 by line 31.	\$618,564
33.	<b>2017 total taxable value.</b> Enter amount on line 18.	\$261,270,022
34.	<b>2017 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.	\$0.2367/\$100
35.	<b>2017 rollback tax rate.</b> Add lines 27 and 34.	\$1.4067/\$100

# Additional Rollback Protection for Pollution Control

LYTLE ISD

37.	<b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
38.	<b>2017 total taxable value.</b> Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$261,270,022
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0.0000/\$100
40.	<b>2017 rollback tax rate, adjusted for pollution control.</b> Add line 39 to line 36.	\$1.4067/\$100

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

**Entity Name:** LYTLE ISD

**Date:** 08/09/2019

<b>1.</b> 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$243,839,701
<b>2.</b> 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.400000
<b>3.</b> Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$7,889
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,421,645
<b>5.</b> 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$261,270,022
<b>6.</b> 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.352800
<b>7.</b> 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,534,461
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$3,421,645
<b>9.</b> 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,534,461
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$112,816

# LYTLE ISD

## Tax Rate Recap for 2017 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to last year's tax levy of \$3,715,465.	Additional Tax Levy Compared to effective tax rate levy of \$3,863,834
Last Year's Tax Rate	1.400000	\$3,987,153	\$271,688	\$123,319
Rollback Tax Rate	1.406700	\$4,004,658	\$289,194	\$140,825
Proposed Tax Rate	0.000000	\$329,373	\$-3,386,092	\$-3,534,461

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

0.00	1.400000	3,987,153	271,688	123,319
0.50	1.405000	4,000,217	284,752	136,383
1.00	1.410000	4,013,280	297,815	149,446
1.50	1.415000	4,026,344	310,879	162,510
2.00	1.420000	4,039,407	323,942	175,573
2.50	1.425000	4,052,471	337,006	188,637
3.00	1.430000	4,065,534	350,070	201,700
3.50	1.435000	4,078,598	363,133	214,764
4.00	1.440000	4,091,661	376,197	227,827
4.50	1.445000	4,104,725	389,260	240,891
5.00	1.450000	4,117,788	402,324	253,954
5.50	1.455000	4,130,852	415,387	267,018
6.00	1.460000	4,143,915	428,451	280,081
6.50	1.465000	4,156,979	441,514	293,145
7.00	1.470000	4,170,042	454,578	306,208
7.50	1.475000	4,183,106	467,641	319,272
8.00	1.480000	4,196,169	480,705	332,335
8.50	1.485000	4,209,233	493,768	345,399
9.00	1.490000	4,222,296	506,832	358,462
9.50	1.495000	4,235,360	519,895	371,526
10.00	1.500000	4,248,423	532,959	384,589
10.50	1.505000	4,261,487	546,022	397,653
11.00	1.510000	4,274,550	559,086	410,716
11.50	1.515000	4,287,614	572,149	423,780
12.00	1.520000	4,300,677	585,213	436,843
12.50	1.525000	4,313,741	598,276	449,907
13.00	1.530000	4,326,804	611,340	462,970
13.50	1.535000	4,339,868	624,403	476,034
14.00	1.540000	4,352,931	637,467	489,097
14.50	1.545000	4,365,995	650,530	502,161

- 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 Effective Tax Rate Worksheet

## LYTLE ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	<b>2015 total taxable value.</b> Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).		\$268,310,422
2.	<b>2015 tax ceilings and Chapter 313 limitations.</b> A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> C. Add A and B.	\$28,690,264  \$0	\$28,690,264
3.	<b>Preliminary 2015 adjusted taxable value.</b> Subtract line 2 from line 1.		\$239,620,158
4.	<b>2015 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.400000/\$100
5.	<b>2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.</b> A. Original 2015 ARB values: B. 2015 values resulting from final court decisions: C. 2015 value loss. Subtract B from A:	\$0 - \$0	\$0
6.	<b>2015 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.		\$239,620,158
7.	<b>2015 taxable value of property in territory the school deannexed after January 1, 2015.</b> Enter the 2015 value of property in deannexed territory.		\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)



## 2016 Effective Tax Rate Worksheet (continued)

### LYTLE ISD

<b>8.</b>	<b>2015 taxable value lost because property first qualified for an exemption in 2016.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: <span style="float: right;">\$116,930</span> B. Partial exemptions. 2016 exemption amount, or 2016 percentage exemption times 2015 value: <span style="float: right;">+ \$2,643,675</span> C. Value loss. Total of A and B:	<b>\$2,760,605</b>
<b>9.</b>	<b>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.</b> Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: <span style="float: right;">\$0</span> B. 2016 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A:	<b>\$0</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	<b>\$2,760,605</b>
<b>11.</b>	<b>2015 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$236,859,553</b>
<b>12.</b>	<b>Adjusted 2015 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	<b>\$3,316,033</b>
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2015:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2015. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.	<b>\$11,094</b>
<b>14.</b>	<b>Adjusted 2015 taxes with refunds.</b> Add lines 12 and 13.	<b>\$3,327,127</b>
<b>15.</b>	<b>Total 2016 taxable value on the 2016 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <sup>3</sup> <span style="float: right;">\$275,846,678</span> B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: <span style="float: right;">- \$0</span> C. <b>Total 2016 value.</b> Subtract B from A.	<b>\$275,846,678</b>

<sup>3</sup> Tex. Tax Code § 26.012(6)

## 2016 Effective Tax Rate Worksheet (continued)

### LYTLE ISD

<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2016 taxable value of properties under protest.</b>  The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <span style="float: right;">\$288,840</span></p> <p><b>B. 2016 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value. <span style="float: right;">\$0</span></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$288,840</span></p>	
<b>17.</b>	<p><b>2016 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup> <span style="float: right;">\$29,989,699</span></p> <p><b>B.</b> Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup> <span style="float: right;">\$0</span></p> <p><b>C.</b> Add A and B. <span style="float: right;">\$29,989,699</span></p>	

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

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

## 2016 Effective Tax Rate Worksheet (concluded)

### LYTLE ISD

18.	<b>2016 total taxable value.</b> Add lines 15C and 16C. Subtract line 17.	\$246,145,819
19.	<b>Total 2016 taxable value of properties in territory annexed after January 1, 2015.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed by the school district.	\$0
20.	<b>Total 2016 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2015. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2015 and be located in a new improvement.	\$7,926,921
21.	<b>Total adjustments to the 2016 taxable value.</b> Add lines 19 and 20.	\$7,926,921
22.	<b>2016 adjusted taxable value.</b> Subtract line 21 from line 18.	\$238,218,898
23.	<b>2016 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.3966/\$100
24.	<b>2016 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

# 2016 Rollback Tax Rate Worksheet

## LYTLE ISD

25.	<b>Maintenance and operations (M&amp;O) tax rate.</b> Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	<b>Multiply line 25 times .6667</b>	\$1.000050/\$100
27.	<b>2016 rollback M&amp;O rate.</b> Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). <div style="text-align: right;">\$1.170000</div>	\$1.170000/\$100
28.	<b>Total 2016 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the school district's budget as M&O expenses. <b>A:</b> Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. <div style="text-align: right;">\$1,060,762</div> <b>B:</b> If using unencumbered funds, subtract unencumbered fund amount used from total debt. <div style="text-align: right;">-\$0</div> <b>C:</b> Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <div style="text-align: right;">-\$454,654</div> <b>D:</b> Total: Subtract B and C from A.	\$606,108
29.	<b>Certified 2015 excess debt collections.</b> Enter the amount certified by the collector.	\$0
30.	<b>Adjusted 2016 debt.</b> Subtract line 29 from line 28D.	\$606,108
31.	<b>Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	<b>2016 debt adjusted for collections.</b> Divide line 30 by line 31.	\$606,108
33.	<b>2016 total taxable value.</b> Enter amount on line 18.	\$246,145,819
34.	<b>2016 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.	\$0.2462/\$100
35.	<b>2016 rollback tax rate.</b> Add lines 27 and 34.	\$1.4162/\$100

# Additional Rollback Protection for Pollution Control

LYTLE ISD

37.	<b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
38.	<b>2016 total taxable value.</b> Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$246,145,819
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0.0000/\$100
40.	<b>2016 rollback tax rate, adjusted for pollution control.</b> Add line 39 to line 36.	\$1.4162/\$100

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

**Entity Name:** LYTLE ISD

**Date:** 08/09/2019

<b>1.</b> 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$239,620,158
<b>2.</b> 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.400000
<b>3.</b> Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$11,094
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,365,776
<b>5.</b> 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$246,145,819
<b>6.</b> 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.396600
<b>7.</b> 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,437,673
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$3,365,776
<b>9.</b> 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,437,673
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$71,897

# LYTLE ISD

## Tax Rate Recap for 2016 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's tax levy</u> of \$3,631,406.	Additional Tax Levy Compared to <u>effective tax rate</u> levy of \$3,739,103
Last Year's Tax Rate	1.400000	\$3,747,471	\$116,065	\$8,369
Rollback Tax Rate	1.416200	\$3,787,347	\$155,941	\$48,245
Proposed Tax Rate	0.000000	\$301,430	\$-3,329,976	\$-3,437,673

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

0.00	1.400000	3,747,471	116,065	8,369
0.50	1.405000	3,759,779	128,373	20,676
1.00	1.410000	3,772,086	140,680	32,984
1.50	1.415000	3,784,393	152,987	45,291
2.00	1.420000	3,796,701	165,294	57,598
2.50	1.425000	3,809,008	177,602	69,905
3.00	1.430000	3,821,315	189,909	82,213
3.50	1.435000	3,833,623	202,216	94,520
4.00	1.440000	3,845,930	214,524	106,827
4.50	1.445000	3,858,237	226,831	119,135
5.00	1.450000	3,870,544	239,138	131,442
5.50	1.455000	3,882,852	251,445	143,749
6.00	1.460000	3,895,159	263,753	156,056
6.50	1.465000	3,907,466	276,060	168,364
7.00	1.470000	3,919,774	288,367	180,671
7.50	1.475000	3,932,081	300,675	192,978
8.00	1.480000	3,944,388	312,982	205,286
8.50	1.485000	3,956,695	325,289	217,593
9.00	1.490000	3,969,003	337,596	229,900
9.50	1.495000	3,981,310	349,904	242,207
10.00	1.500000	3,993,617	362,211	254,515
10.50	1.505000	4,005,925	374,518	266,822
11.00	1.510000	4,018,232	386,826	279,129
11.50	1.515000	4,030,539	399,133	291,437
12.00	1.520000	4,042,846	411,440	303,744
12.50	1.525000	4,055,154	423,748	316,051
13.00	1.530000	4,067,461	436,055	328,359
13.50	1.535000	4,079,768	448,362	340,666
14.00	1.540000	4,092,076	460,669	352,973
14.50	1.545000	4,104,383	472,977	365,280

- 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.