

ORDINANCE NO. 2020-28

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, ADOPTING THE TAX ROLL, ADOPTING THE TAX RATE, AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2020-2021 TO PROVIDE REVENUE FOR THE PAYMENT OF BUDGETED MUNICIPAL EXPENDITURES; AND PROVIDING FOR TAX ASSESSMENT; RECORDS; SEVERABILITY; AN EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the City Council of Bastrop, Texas has on this date, by way of separate Ordinance, duly approved and adopted a Budget for the operation for the City for Fiscal Year 2020-2021 (FY 2020-2021); and

WHEREAS, the aforesaid Ordinance anticipates and requires the levy of an ad valorem tax on all taxable property in the City of Bastrop; and

WHEREAS, the Chief Appraiser of the Bastrop Central Appraisal District has prepared and certified the appraisal roll for the City of Bastrop, Texas, that roll being that portion of the approved appraisal roll of the Bastrop Central Appraisal District which lists property taxable by the City of Bastrop, Texas; and

WHEREAS, the Tax Assessor and Collector of Bastrop County has reviewed the statutory calculations performed by the Chief Financial Officer, the employee designated by the governing body, required by Section 26.04 of the Texas Tax Code. The Chief Financial Officer has published the *no new revenue tax rate*, the *voter approval tax rate*, and an explanation of how they were calculated, and has fulfilled all other requirements for publication as required in Chapter 26 of the Texas Tax Code, in a manner designed to come to the attention of all residents of the City of Bastrop, and those rates have been submitted to the City Council; and

WHEREAS, the City Council has complied with all applicable requirements of the Texas Tax Code and the Texas Local Government Code prior to the setting of the tax rate for said City for the fiscal year beginning on October 1, 2020 and ending on September 30, 2021 (i.e., FY 2020-2021) and

WHEREAS, it is necessary to levy such an ad valorem tax at a given rate to generate revenues sufficient to meet the projected expenses of the City for FY 2020-2021.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, THAT:

Section 1. Tax Roll: The tax roll presented to the City Council, together with any supplements thereto, is hereby accepted and approved.

Section 2. Adoption of Tax Rate: The tax rate of the City of Bastrop, Texas for the tax year FY 2020-2021 shall be, and is hereby set at \$0.5794 on each one hundred dollars

(\$100) of the taxable value of real and personal property not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Bastrop.

Section 3. Tax Levy: There is hereby levied for the FY 2020-2021 upon all real property situated within the corporate limits of the City of Bastrop, Texas, and upon all personal property that was owned within the corporate limits of the City of Bastrop, Texas, on January 1, 2020, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of \$0.5794 on each \$100 of assessed valuation on all taxable property, which total tax herein so levied shall consist and be comprised of the following components:

a) **General Fund.** An ad valorem tax rate of \$0.3845 on each \$100 of assessed valuation of all taxable property is hereby levied for general municipal purposes and to pay the current operating expenses of the City of Bastrop, Texas, for the Fiscal Year ending September 30, 2021, which tax, when collected shall be appropriated to and for the credit of the General Fund of the City of Bastrop, Texas.

b) **General Debt Service Fund:** An ad valorem tax rate of \$0.1949 on each \$100 of assessed valuation of all taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Bastrop, now outstanding and such tax, when collected, shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City of Bastrop, Texas, for the fiscal year ending September 30, 2021.

Section 4. Texas Tax Code Statement: In accordance with Section 26.05 of the Texas Tax Code, the City Council hereby states that:

THE TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS TAX RATE; AND THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.5 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$17.80.

Section 5. Assessment and Lien: The Bastrop County Tax Assessor Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate. All taxes shall become a lien upon the property against which assessed, and the Bastrop County Tax Assessor Collector for and on behalf of the City of Bastrop shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest; and the penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Bastrop.

Section 6. Expenditures and General Fund: Revenue collected pursuant to this Ordinance shall be expended as set forth in the City of Bastrop's FY 2020 - 2021 Annual Budget, as may be amended, and all revenue collected that is not specifically appropriated shall be deposited in the General Fund.

Section 7. Records: The City of Bastrop shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

Section 8. Severability: Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same

shall not affect the validity of this Ordinance, as a whole, or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 7. Repealer: All other ordinances and provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Code of Ordinances not in conflict herewith shall remain in full force and effect. The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any penalty accruing or to accrue, nor as affecting any rights of the City of Bastrop under any section or provision of any ordinances at the time of passage of this Ordinance.

Section 9. Effective Date: This Ordinance shall be in full force and effect from and after its date of adoption by the City Council and publication of its caption as the law and the City of Bastrop's Charter provide in such cases.

Section 10. Open Meeting: It is hereby officially found and determined that the meeting at which this Ordinance was passed was conducted in compliance with the Open Meetings Act, Texas Government Code, Chapter 551, as may have been modified by any applicable emergency orders.

CONSIDERED and APPROVED on First Reading on the 8th day of September 2020, by the following motion:

"I MOVE THAT THE PROPERTY TAX BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.5794 PER \$100 VALUATION, WHICH IS EFFECTIVELY A 3.5% PERCENT INCREASE IN THE TAX RATE."

Mayor Pro Tem Lyle Nelson YEA X NAY ____ ABSTAIN ____ ABSENT ____

Council Member Bill Peterson YEA X NAY ____ ABSTAIN ____ ABSENT ____

Council Member Drusilla Rogers YEA X NAY ____ ABSTAIN ____ ABSENT ____

Council Member Bill Ennis YEA X NAY ____ ABSTAIN ____ ABSENT ____

Council Member Dock Jackson YEA X NAY ____ ABSTAIN ____ ABSENT ____

CONSIDERED and ADOPTED on Second Reading on the 22nd day of September 2020, by the following motion:

"I MOVE THAT THE PROPERTY TAX BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.5794 PER \$100 VALUATION, WHICH IS EFFECTIVELY A 3.5% PERCENT INCREASE IN THE TAX RATE."

Mayor Pro Tem Lyle Nelson YEA X NAY ____ ABSTAIN ____ ABSENT ____

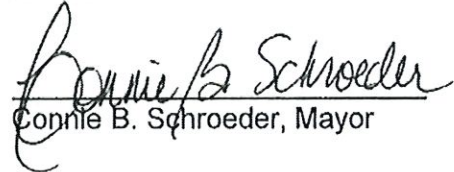
Council Member Bill Peterson YEA X NAY ____ ABSTAIN ____ ABSENT ____

Council Member Drusilla Rogers YEA X NAY ____ ABSTAIN ____ ABSENT ____

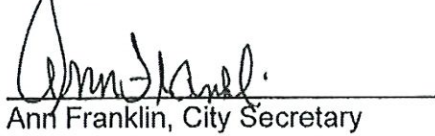
Council Member Bill Ennis YEA X NAY ____ ABSTAIN ____ ABSENT ____

Council Member Dock Jackson YEA X NAY ____ ABSTAIN ____ ABSENT ____

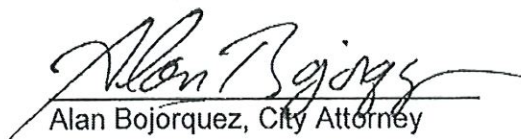
APPROVED:


Connie B. Schroeder, Mayor

ATTEST:


Ann Franklin, City Secretary

APPROVED AS TO FORM:


Alan Bojorquez, City Attorney

RESOLUTION NO. R-2020-37

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, ADOPTING AMENDED BUDGET PLANNING CALENDAR FOR FISCAL YEAR 2021, AS SHOWN IN EXHIBIT A, AND DIRECTING THE CHIEF FINANCIAL OFFICER TO CALCULATE THE VOTER-APPROVAL TAX RATE IN THE MANNER PROVIDED FOR A SPECIAL TAXING UNIT (AN 8 PERCENT RATE INCREASE, INSTEAD OF A 3.5 PERCENT RATE INCREASE); REPEALING ALL RESOLUTIONS IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Charter of the City of Bastrop, Texas states that it is the responsibility of the City Council to adopt the budget annually; and

WHEREAS, the Charter of the City of Bastrop, Texas, states that it is the responsibility of the City Manager to prepare and submit a budget to the City Council 30 days prior to the commencement of the fiscal year; and

WHEREAS, the Tax Code Chapter 26 Sec. 26.04 (c-1) states the governing body of a taxing unit other than a special taxing unit may direct the designated officer or employee to calculate the voter-approval rate of the taxing unit in the manner provided for a special taxing unit if any part of the taxing unit is located in an area declared a disaster area during the current tax year by the governor or the president of the United States; and

WHEREAS, the Tax Code Chapter 26 Sec. 26.05 (a) states the governing body of each taxing unit shall adopt a tax rate for the current tax year and shall notify the assessor for the taxing unit of the rate adopted. The governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval rate not later than the 71st day before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year; and

WHEREAS, the City Manager and the City Council of the City of Bastrop, Texas desire to have an amended budget planning calendar that establishes a timeline with specific dates to ensure compliance with the City Charter and all applicable laws.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, THAT:

SECTION 1. The City Council hereby adopts the Fiscal Year 2020-2021 *Amended* Budget Planning Calendar as shown in the attached *Exhibit "A"*. Dates are subject to adjustment due to scheduling requirements. Meetings will be posted in accordance with the Texas Open Meetings Act.

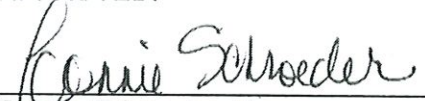
SECTION 2. Any prior resolution of the City Council in conflict with the provisions contained in this resolution are hereby repealed and revoked.

SECTION 3. Should any part of this resolution be held to be invalid for any reason, the remainder shall not be affected thereby, and such remaining portions are hereby declared to be severable.

SECTION 4. This resolution shall take effect immediately from and after its passage, and it is duly resolved.

DULY RESOLVED AND ADOPTED by the City Council of the City of Bastrop this 14th day of April 2020.

APPROVED:



Connie Schroeder, Mayor

ATTEST:



Ann Franklin, City Secretary

APPROVED AS TO FORM:



Alan Bojorquez, City Attorney

City of Bastrop
FY 2020-21 Budget Planning Calendar
 (if proposed rate is 8% or less than voter-approval rate)

Amended from 3.5% adopted Dec. 10, 2019



Preparation	January 13	Staff Budget/CIP Planning Retreat
	March 3	Budget Kick-Off Meeting (Manuals Available)
	May 1	Receive preliminary notices of appraised value from Chief Appraiser
	May 7	Budgets due from Departments
	May 11	City Manager and Directors review of budget submittals
	May 15	Community Support Applications available at City Hall and on City's website
	May 18	City Manager and Directors review of department pages including performance measures
	May 25-27	Verify revenue projections of all funds; Meet with Non-Special Event HOT Tourism Related Organizations
	June 8	Budget book to City Manager
	June 15-19	City Manager and Directors - Discuss budget submittals and priorities
	June 22	City Manager and Directors review of budget priorities and 5 Year Financial Forecast
	June 30	Deadline - Community Support Applications & Non-Special Event HOT Organization funding requests 5:00pm
	July 14*	Community Support Organizations present their funding request to Council (limit 3 minutes)
	July 16*	Special Council Budget Workshop (if needed)
	July 20	CFO - Final review of revenue projections for all funds
July 22	Hunter's Crossing Local Government Corporation Meeting to review budget and propose Special Assessments	
July 24	Deadline for Chief Appraiser to certify rolls to taxing units	
Adoption	August 1	Publish Notice of proposed Special Assessments (must be posted 10 days prior to Public Hearing)
	August 4*	Meeting of the Governing Body to discuss the proposed tax rate; if proposed tax rate will exceed the No-New-Revenue Tax Rate or the Voter-Approval Tax Rate (whichever is lower), take record vote and schedule public hearing
	August 11*	Council Meeting - Distribute Budget to Council in Work Session and highlight major topics Set date, time and place of a public hearing (considered filed with the City Secretary); Review Financial and Purchasing Policies.
	August 11*	Public Hearing Special Assessments for Hunter's Crossing PID; First Reading of the Amended and Restated Service and Assessment Plan.
	August 15	Publish Notice of proposed Tax Rate (must be posted 10 days prior to Public Hearing)
	August 18*	Budget Workshop - Review Proposed Budget
	August 19*	Budget Workshop#2 - Review Proposed Budget (if needed)
	August 25*	Council Meeting - Public hearing on Tax Rate; Adopt Financial and Purchasing Policies; Second Reading of the Amended and Restated Service and Assessment Plan.
	August 29	Published Notice of Budget Hearing (must be posted 10 days prior to Public Hearing)
	September 8*	Council Meeting - First Reading on Tax Rate Ordinance; Budget Public Hearing; First Reading on Budget Ordinance.
September 22*	Council Meeting to adopt tax rate and budget. Must adopt budget before tax rate. City Council must take a separate ratification vote to adopt any budget that will raise total property tax revenue.	
Implementation	October 1	Fiscal Year begins
	October 13	Distibute Final FY2021 Adopted Budget Book
	December 7	Begin FY2020 audit
	December 15	Presentation of preliminary unaudited financial report for FY2020

* Council Meeting

2020 Tax Rate Calculation Worksheet

Form 50-856

Taxing Units Other Than School Districts or Water Districts

City of Bastrop

512-332-8800

Taxing Unit Name

Phone (area code and number)

PO Box 427, Bastrop, TX 78602

www.cityofbastrop.org

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

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

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

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$ 1,062,944,101
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 126,800,135
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 936,143,966
4.	2019 total adopted tax rate.	\$ 0.56400 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:.....	\$ 1,669,539
	B. 2019 values resulting from final court decisions:.....	-\$ 1,669,539
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:.....	\$ 18,893,592
	B. 2019 disputed value:.....	-\$ 3,778,718
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 15,114,874
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 15,114,874

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>951,258,840</u>
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ <u>22,677</u>
10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value:..... \$ <u>1,000,282</u></p> <p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ <u>1,848,997</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>2,849,279</u>
11.	<p>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.</p> <p>A. 2019 market value:..... \$ <u>380,243</u></p> <p>B. 2020 productivity or special appraised value:..... - \$ <u>844</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ <u>379,399</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>3,251,355</u>
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ <u>948,007,485</u>
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>5,346,762.22</u>
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code 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. ⁸	\$ <u>301.96</u>
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ <u>0.00</u>
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ <u>5,347,064.18</u>
18.	<p>Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ <u>1,009,682,692</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ <u>0</u></p> <p>E. Total 2020 value. Add A and B, then subtract C and D.</p>	\$ <u>1,009,682,692</u>

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.03(c)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>96,877,662</u> B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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 of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>96,877,662</u>
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>133,229,113</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>973,331,241</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>22,611,714</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ <u>22,611,714</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>950,719,527</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.56240</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.36910</u> /\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>951,258,840</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,511,096.37</u>
31.	<p>Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.</p> <p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... + \$ <u>0.00</u></p> <p>B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. + \$ <u>196.27</u></p> <p>C. 2019 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0..... - \$ <u>0.00</u></p> <p>D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$ <u>0.00</u></p> <p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function..... \$ <u>196.27</u></p>	\$ <u>3,511,292.64</u>
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>950,719,527</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.	\$ <u>0.36930</u> / _{\$100}
34.	<p>Rate adjustment for state criminal justice mandate. ²³ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____</p> <p>2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____</p> <p>B. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/_{\$100}</p>	\$ <u>0.00000</u> / _{\$100}
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$ _____</p> <p>B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose..... - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/_{\$100}</p>	\$ <u>0.00000</u> / _{\$100}

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0442

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ Enter the lessor of C and D. If not applicable, enter 0.</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p>	<p>\$ <u>0.00000</u>/\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ _____</p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p>	<p>\$ <u>0.00000</u>/\$100</p>
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37.	<p>\$ <u>0.36930</u>/\$100</p>
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	<p>\$ <u>0.39884</u>/\$100</p>
40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ <u>2,971,289.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>79,590.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>976,234.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ <u>1,915,465.00</u></p>
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	<p>\$ <u>18,438.49</u></p>

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

²⁷ Tex. Tax Code § 26.04(c-1)

²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ <u>1,897,027.00</u>
43.	2020 anticipated collection rate. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²⁹ A. Enter the 2020 anticipated collection rate certified by the collector. ³⁰ <u>99%</u> B. Enter the 2019 actual collection rate. <u>100%</u> C. Enter the 2018 actual collection rate. <u>104%</u> D. Enter the 2017 actual collection rate. <u>103%</u>	<u>100%</u>
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>1,897,027.00</u>
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>973,331,241</u> /\$100
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.19490</u> /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ <u>0.59374</u> /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$ <u>0.00</u>
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0.00</u>
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ <u>0.00000</u> /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00000</u> /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ <u>0.00000</u> /\$100
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.59374</u> /\$100

²⁹ Tex. Tax Code § 26.04(h), (h-1) and (h-2)
³⁰ Tex. Tax Code § 26.04(b)
³¹ [Reserved for expansion]
³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ <u>0.59374</u> /\$100

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0.00</u>
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>973,331,241</u>
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ <u>0.00000</u> /\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ <u>0.59374</u> /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ <u>0.00000</u> /\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ <u>0.00000</u> /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.36930</u> /\$100
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>973,331,241</u>
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$ <u>0.05140</u> /\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

⁴² Tex. Tax Code § 26.012(8-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> .	\$ <u>0.19490</u> / _{\$100}
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ <u>0.61560</u> / _{\$100}

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.56240</u> / _{\$100}
As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).	
Voter-approval tax rate.	\$ <u>0.59374</u> / _{\$100}
As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).	
De minimis rate.	\$ <u>0.61560</u> / _{\$100}
If applicable, enter the de minimis rate from Line 70.	

SECTION 8: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here ▶ Joyce F. Schanhals, Property Tax Administrator Bastrop County
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

7/30/2020
 Date

⁴⁴ Tex. Tax Code § 26.04(c)