

# 2019 Tax Rate Calculation Worksheet

## OGLESBY ISD

### Effective Tax Rate (No New Taxes) OGLESBY 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.

1.	<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).	\$69,141,204
2.	<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> <span style="float: right;">\$8,763,288</span> 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> <span style="float: right;">\$0</span> C. Add A and B. <span style="float: right;">\$8,763,288</span>	\$8,763,288
3.	<b>Preliminary 2018 adjusted taxable value.</b> Subtract line 2 from line 1.	\$60,377,916
4.	<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).	1.170000/\$100
5.	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> A. Original 2018 ARB values: <span style="float: right;">\$0</span> B. 2018 values resulting from final court decisions: <span style="float: right;">- \$0</span> C. 2018 value loss. Subtract B from A: <span style="float: right;">\$0</span>	\$0
6.	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$60,377,916
7.	<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)

## OGLESBY ISD

<b>8.</b>	<p><b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: <span style="float: right;">\$1,360</span></p> <p>B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: <span style="float: right;">+ \$399,975</span></p> <p>C. Value loss. Total of A and B:</p>	<b>\$401,335</b>
<b>9.</b>	<p><b>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019.</b> Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: <span style="float: right;">\$0</span></p> <p>B. 2019 productivity or special appraised value: <span style="float: right;">- \$0</span></p> <p>C. Value loss. Subtract B from A:</p>	<b>\$0</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	<b>\$401,335</b>
<b>11.</b>	<b>2018 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$59,976,581</b>
<b>12.</b>	<b>Adjusted 2018 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	<b>\$701,725</b>
<b>13.</b>	<p><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.</p>	<b>\$3,261</b>
<b>14.</b>	<b>Adjusted 2018 taxes with refunds.</b> Add lines 12 and 13.	<b>\$704,986</b>
<b>15.</b>	<p><b>Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only:<sup>3</sup> <span style="float: right;">\$79,714,548</span></p> <p>B. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p>C. <b>Total 2019 value.</b> Subtract B from A.</p>	<b>\$79,714,548</b>

3 Tex. Tax Code § 26.012(6)

## 2019 Tax Rate Calculation Worksheet (continued)

### OGLESBY 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;">\$344,620</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;">\$344,620</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;">\$10,259,103</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;">\$10,259,103</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)

### OGLESBY ISD

<b>18.</b>	<b>2019 total taxable value.</b> Add lines 15C and 16C. Subtract line 17C.	\$69,800,065
<b>19.</b>	<b>Total 2019 taxable value of properties in territory annexed after January 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
<b>20.</b>	<b>Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2018. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2018 and be located in a new improvement.	\$1,924,080
<b>21.</b>	<b>Total adjustments to the 2019 taxable value.</b> Add lines 19 and 20.	\$1,924,080
<b>22.</b>	<b>2019 adjusted taxable value.</b> Subtract line 21 from line 18.	\$67,875,985
<b>23.</b>	<b>2019 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.038638/\$100
<b>24.</b>	<b>2019 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$1.038600

## Voter-Approval Tax Rate OGLESBY 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.

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<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;">\$1.068350</span></p> <p><b>B. The greater of:</b>                  (i) 2018 M&amp;O - (\$1.00 + DTR reduction)                  OR                  (ii) \$0.04 per \$100 of taxable value <span style="float: right;">\$0.000000</span></p> <p><b>C. Add A and B.</b> <span style="float: right;">\$1.068350</span></p>	
<b>26.</b>	<p><b>Total 2019 debt to be paid with property tax revenue.</b>                  Debt means the interest and principal that will be paid on debts that:                  (1) Are paid by property taxes,                  (2) Are secured by property taxes,                  (3) Are scheduled for payment over a period longer than one year, and                  (4) Are not classified in the school district's budget as M&amp;O expenses.</p> <p>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: <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>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. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjust debt:</b> Subtract B and C from A. <span style="float: right;">\$0</span></p>	
<b>27.</b>	<p><b>Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0
<b>28.</b>	<p><b>Adjusted 2019 debt.</b> Subtract line 27 from line 26D.</p>	\$0
<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>	100.000000%
<b>30.</b>	<p><b>2019 debt adjusted for collections.</b> Divide line 28 by line 29.</p>	\$0
<b>31.</b>	<p><b>2019 total taxable value.</b> Enter amount on line 18.</p>	\$69,800,065
<b>32.</b>	<p><b>2019 debt tax rate.</b> Divide line 30 by line 31 and multiply by \$100.</p>	\$0.000000/\$100
<b>33.</b>	<p><b>2019 voter-approval tax rate.</b> Add lines 25 and 32.</p>	\$1.068350/\$100

## Additional Rollback Protection for Pollution Control OGLESBY 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> .	\$69,800,065
<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.	\$1.068350/\$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)	\$1.038600
Voter-Approval Tax Rate (Line 33)	\$1.068350
Rollback Tax Rate Adjusted for Pollution Control (Line 37)	\$1.068350

### School District Representative Name and Signature

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

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

**Entity Name:** OGLESBY ISD

**Date:** 09/27/2019

<b>1.</b> 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$60,377,916
<b>2.</b> 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.170000
<b>3.</b> Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$3,261
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$709,683
<b>5.</b> 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$69,800,065
<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.	1.038638
<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.	\$724,970
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$709,683
<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.	\$724,970
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$15,287

## OGLESBY ISD

### Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's</u> tax levy of \$769,209.	Additional Tax Levy Compared to <u>effective tax</u> rate levy of \$798,228
Last Year's Tax Rate	1.170000	\$889,919	\$120,710	\$91,691
Rollback Tax Rate	1.068350	\$818,967	\$49,758	\$20,739
Proposed Tax Rate	1.068350	\$818,967	\$49,758	\$20,739

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

0.00	1.170000	889,919	120,710	91,691
0.50	1.175000	893,409	124,200	95,181
1.00	1.180000	896,899	127,690	98,671
1.50	1.185000	900,389	131,180	102,161
2.00	1.190000	903,879	134,670	105,651
2.50	1.195000	907,369	138,160	109,141
3.00	1.200000	910,859	141,650	112,631
3.50	1.205000	914,349	145,140	116,121
4.00	1.210000	917,839	148,630	119,611
4.50	1.215000	921,329	152,120	123,101
5.00	1.220000	924,819	155,610	126,591
5.50	1.225000	928,309	159,100	130,081
6.00	1.230000	931,799	162,590	133,571
6.50	1.235000	935,289	166,080	137,061
7.00	1.240000	938,779	169,570	140,551
7.50	1.245000	942,269	173,060	144,041
8.00	1.250000	945,759	176,550	147,531
8.50	1.255000	949,249	180,040	151,021
9.00	1.260000	952,739	183,530	154,511
9.50	1.265000	956,229	187,020	158,001
10.00	1.270000	959,719	190,510	161,491
10.50	1.275000	963,209	194,000	164,981
11.00	1.280000	966,699	197,490	168,471
11.50	1.285000	970,189	200,980	171,961
12.00	1.290000	973,679	204,470	175,451
12.50	1.295000	977,169	207,960	178,941
13.00	1.300000	980,659	211,450	182,431
13.50	1.305000	984,149	214,940	185,921
14.00	1.310000	987,639	218,430	189,411
14.50	1.315000	991,129	221,920	192,901

- 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.