

**2020 Tax Rate Calculation Worksheet-School Districts**

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new revenue 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 value 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.

**Lubbock Cooper ISD**  
**Taxing Unit: Date Prepared: August 07, 2020**

**SECTION 1: 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.

**No-New-Revenue Tax Rate Worksheet**

**Amount/Rate**

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 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. 2019 adjusted taxable value <u>\$ 3,524,826,496</u> 2019 Undisputed value subject to an appeal under Ch. 42 <u>\$ 2,302,908</u> 25.25(d) one-fourth and one-third corrections 2,067,261 \$	3,524,590,849 \$
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	\$ 513,772,236
3	<b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,010,818,613
4	<b>2019 total adopted tax rate.</b> 2019 M & O Tax Rate <u>0.970000 \$</u> 2019 I & S Tax Rate 0.500000 \$	1.470000 \$
5	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. <b>Original 2019 ARB values:</b> <u>\$ 7,997,253</u> B. <b>2019 values resulting from final court decisions:</b> <u>\$ 6,650,000</u> C. <b>2019 value loss.</b> Subtract B from A.	1,347,253 \$
6	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25</b> A. <b>2019 ARB Certified value:</b> <u>\$ 2,302,908</u> B. <b>2019 Disputed value:</b> <u>\$ 473,455</u> C. <b>2019 undisputed value.</b> Subtract B from A	\$ 1,829,453
7	<b>2019 Chapter 42-related adjusted values.</b> Add Line 5 and 6	\$ 3,176,706
8	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7	\$ 3,013,995,319
9	<b>2019 taxable value of property in territory the school deannexed after Jan. 1, 2019.</b>	\$ -
10	<b>2019 taxable value lost because property first qualified for an exemption in 2020</b> A. <b>Absolute exemptions:</b> <u>\$ 1,056,702</u> B. <b>Partial exemptions:</b> <u>\$ 13,456,098</u> C. <b>Value loss.</b> Add A and B	\$ 14,512,800
11	<b>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1).</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. <b>2019 market value</b> <u>\$ 2,834,146</u> B. <b>2020 productivity value</b> <u>\$ 311,568</u>	\$ 2,522,578

	<b>C. Value loss. Subtract B from A</b>	
	<b>2. Total adjustments for lost value. Add lines 9, 10C and 11C</b>	\$ 17,035,378
1 3 .	<b>Adjusted 2019 taxable value.</b> Subtract Line 12 from Line 8	\$ 2,996,959,941
1 4 .	<b>Adjusted 2019 total levy.</b> Multiply Line 4 by Line 13 and divided by \$100	\$ 44,055,311
1 5 .	<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 and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019.	\$ 168,327
1 6 .	<b>Adjusted 2019 levy with refunds.</b> Add Line 14 and Line 15	\$ 44,223,638
1 7 .	<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. These homesteads include homeowners age 65or older or disabled.  A. Certified Values <u>\$ 3,879,682,996</u> B. Pollution control & energy storage system exemption <u>\$ -</u> C. Total 2020 values. Subtract B from A	\$ 3,879,682,996

	<b>3. Total value of properties under protest or not included on certified appraisal roll.</b> A. 2020 taxable value of properties under protest. <u>\$ 13,161,454</u> B. 2020 value of properties not under protest or included on certified appraisal roll. <u>\$ -</u> C. Total value under protest or not certified. Add A and B	\$ 13,161,454
1 9 .	<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.	\$ 433,863,960
2 0 .	<b>2020 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19	\$ 3,458,980,490
2 1 .	<b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	\$ -
	<b>2. Total 2020 taxable value of new improvements and new personal property located in new improvements.</b>	\$ 285,003,847
2 3 .	<b>Total adjustments to the 2020 taxable value.</b> Add lines 21 and 22	\$ 285,003,847
2 4 .	<b>Adjusted 2020 taxable value.</b> Subtract line 23 from line 20	\$ 3,173,976,643
2 5 .	<b>2020 NNR tax rate.</b> Divide line 16 by line 24 and multiply by 100.	\$ 1.393320



2.	<b>2020 anticipated collection rate.</b> A. <u>98.20%</u> Enter the 2020 anticipated collection rate certified B. Enter the 2019 actual collection rate <u>99.54%</u> C. Enter the 2018 actual collection rate <u>99.71%</u> D. Enter the 2017 actual collection rate 100.07%	99.71%
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33.	<b>2020 debt adjusted for collections.</b> Divide Line 31 by Line 32	\$ 19,120,240
34.	<b>2020 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$ 3,458,980,490
35.	<b>2020 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100	\$ 0.552771
36.	<b>2020 voter-approval tax rate.</b> Add Lines 28 and 35	\$ 1.455471

**SECTION 3: Voter-Approval Rate Adjusted 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 of 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.

**Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet**

7.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ)</b>	NA
8.	<b>2020 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i>	NA
9.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by 100	NA
10.	<b>2020 voter-approval tax rate adjusted for pollution control.</b> Add line 36 and line 39.	NA

**SECTION 4: Total Tax Rate**

<b>No-New Revenue Tax Rate</b> <i>Enter the 2020 NNR tax rate from Line 25</i>	\$ 1.393320
<b>Voter-Approval Tax Rate</b> <i>Enter voter approval tax rate from Line 36</i>	\$ 1.455471

**SECTION 5: School Districts 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.

Tim Radloff - Chief Appraiser/Administrator

Printed Name of School District Representative

*Jim Radloff*

August 07, 2020 School District Representative Date