



Truth-in-Taxation for Counties

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2015 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$
2.	2014 tax ceilings. Counties, cities and junior college districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2014 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$
3.	Preliminary 2014 adjusted taxable value. Subtract Line 2 from Line 1.	\$
4.	2014 total adopted tax rate.	\$ /\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$ _____ B. 2014 values resulting from final court decisions: - \$ _____ C. 2014 value loss. Subtract B from A. ³	\$
6.	2014 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$
7.	2014 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2014. Enter the 2014 value of property in deannexed territory. ⁴	\$
8.	2014 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount	\$

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2014 market value: \$ _____ B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: _____ + \$ _____ C. Value loss. Add A and B. ⁵	
9.	2014 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 2015. Use only properties that qualified in 2015 for the first time; do not use properties that qualified in 2014. A. 2014 market value: \$ _____ B. 2015 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁶	
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$
11.	2014 adjusted taxable value. Subtract Line 10 from Line 6	\$
12.	Adjusted 2014 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2014. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. ⁷	\$
14.	Taxes in tax increment financing (TIF) for tax year 2014. 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 2015 captured appraised value in Line 16D, enter 0. ⁸	\$
15.	Adjusted 2014 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$
16.	Total 2015 taxable value on the 2015 certified appraisal roll today. This value	\$

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
	<p>includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$ _____</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.¹¹ - \$ _____</p> <p>E. Total 2015 value. Add A and B, then subtract C and D.</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³ \$ _____</p> <p>B. 2015 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,</p>	\$

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴ + \$ _____ C. Total value under protest or not certified. Add A and B.	
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2014 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$
19.	2015 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$
20.	Total 2015 taxable value of properties in territory annexed after Jan. 1, 2014. Include both real and personal property. Enter the 2015 value of property in territory annexed. ¹⁶	\$
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2014. 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, 2014, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. ¹⁷	\$
22.	Total adjustments to the 2015 taxable value. Add Lines 20 and 21.	\$
23.	2015 adjusted taxable value. Subtract Line 22 from Line 19.	\$
24.	2015 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$ /\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. ¹⁹	\$ /\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

¹⁸ Tex. Tax Code § 26.04(c)

¹⁹ Tex. Tax Code § 26.04(d)

2015 Rollback Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
26.	2014 maintenance and operations (M&O) tax rate.	\$ /\$100
27.	2014 adjusted taxable value. Enter the amount from Line 11.	\$
28.	<p>2014 M&O taxes.</p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. \$ _____</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$ _____</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0. + \$ _____</p> <p>D. Transferring 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 H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. +/- \$ _____</p> <p>E. Taxes refunded for years preceding tax year 2014: 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. + \$ _____</p>	\$

Line	Activity	Amount/Rate
	<p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p style="text-align: right;">+ \$ _____</p> <p>G. 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 2015 captured appraised value in Line 16D, enter 0.</p> <p style="text-align: right;">- \$ _____</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	
29.	<p>2015 adjusted taxable value. Enter Line 23 from the <i>Effective Tax Rate Worksheet</i>.</p>	\$
30.	<p>2015 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.</p>	\$ /\$100
31.	<p>2015 rollback maintenance and operation rate. Multiply Line 30 by 1.08.</p>	\$ /\$100
32.	<p>Total 2015 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the 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. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">- \$ _____</p> <p>C. Subtract amount paid from other resources.</p> <p style="text-align: right;">- \$ _____</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	\$

Line	Activity	Amount/Rate
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$
34.	Adjusted 2015 debt. Subtract Line 33 from Line 32D.	\$
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	%
36.	2015 debt adjusted for collections. Divide Line 34 by Line 35	\$
37.	2015 total taxable value. Enter the amount on Line 19.	\$
38.	2015 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ /\$100
39.	2015 rollback tax rate. Add Lines 31 and 38.	\$ /\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	\$ /\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

2015 Additional Sales Tax Rate Worksheet

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2014 or May 2015, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹ Taxing units that adopted the sales tax before November 2014, skip this line.	\$
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ² Taxing units that adopted the sales tax in November 2014 or in May 2015. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³ - or - Taxing units that adopted the sales tax before November 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$
43.	2015 total taxable value. Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$ /\$100
45.	2015 effective tax rate, unadjusted for sales tax. ⁴ Enter the rate from Line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$ /\$100
46.	2015 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2014 or in May 2015. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2014.	\$ /\$100
47.	2015 rollback tax rate, unadjusted for sales tax. ⁵ Enter the rate from Line 39 or 40, as applicable, of the <i>Rollback Tax Rate Worksheet</i> .	\$ /\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$ /\$100

¹ Tex. Tax Code § 26.041(d)

² Tex. Tax Code § 26.041(i)

³ Tex. Tax Code § 26.041(d)

⁴ Tex. Tax Code § 26.04(c)

⁵ Tex. Tax Code § 26.04(c)

2015 Additional Rollback Protection for Pollution Control Worksheet Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²	\$
50.	2015 total taxable value. Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ /\$100
52.	2015 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$ /\$100

¹ Tex. Tax Code § 26.045(d)

² Tex. Tax Code § 26.045(i)

NOTICE OF TAX YEAR PROPOSED PROPERTY TAX RATE FOR

A tax rate of \$ _____ per \$100 valuation has been proposed by the governing body of

_____.

PROPOSED TAX RATE \$ _____ per \$100

PRECEDING YEAR'S TAX RATE \$ _____ per \$100

EFFECTIVE TAX RATE \$ _____ per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for

_____ from the same properties in both the _____

tax year and the _____ tax year.

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

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

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

_____ tax assessor-collector

NOTICE OF TAX YEAR PROPOSED PROPERTY TAX RATE FOR

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

The governing body of _____ proposes to use revenue attributable to the tax rate increase for the purpose of _____.

PROPOSED TAX RATE	\$ _____ per \$100
PRECEDING YEAR'S TAX RATE	\$ _____ per \$100
EFFECTIVE TAX RATE	\$ _____ per \$100
ROLLBACK TAX RATE	\$ _____ per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for _____ from the same properties in both the _____ tax year and the _____ tax year.

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

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

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

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

_____ tax assessor-collector

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

First Hearing: _____ at _____.

Second Hearing: _____ at _____.

Adopting the Tax Rate

<http://comptroller.texas.gov/taxinfo/proptax/tnt/pdf/required-language.pdf>

Tax Code § 26.05(b)

A motion to adopt an ordinance, resolution, or order setting a tax rate that **exceeds the effective tax rate** must be made in the following form:

“I move that the property tax rate be increased by the adoption of a tax rate of (*specify tax rate*), which is effectively a (*insert percentage by which the proposed tax rate exceeds the effective tax rate*) percent increase in the tax rate.”

Tax Code § 26.05(b(1))

(1) include in the ordinance, resolution, or order in ***type larger than the type used*** in any other portion of the document:

- (A) the following statement: “THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.”; and
- (B) if the tax rate ***exceeds the effective maintenance and operations rate***, the following statement: “THE TAX RATE WILL EFFECTIVELY BE RAISED BY (*INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE*) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(*INSERT AMOUNT*).”

Tax Code § 26.05(b)(2)

(2) include on the home page of any Internet website operated by the unit:

- (A) the following statement: “(INSERT NAME OF UNIT) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.”; and
- (B) if the tax rate exceeds the effective maintenance and operations rate, the following statement: “THE TAX RATE WILL EFFECTIVELY BE RAISED BY (*INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE*) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(*INSERT AMOUNT*).”

2016 County Tax Rate Planning Calendar

Date	Activity
April – May	Mailing of notices of appraised value by chief appraiser.
May 2 *	The chief appraiser prepares and certifies to the tax assessor for county, municipality and school district an estimate of the taxable value.
May 16 *	Deadline for submitting appraisal records to ARB.
July 20	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units, or as soon as possible.
_____	Certification of anticipated collection rate by collector.
_____	Calculation of effective and rollback tax rates.
_____	Submission of effective and rollback rates to governing body. (Counties are <i>not</i> required to publish effective and rollback tax rates, statement and schedules.)
_____	72-hour notice for meeting (<i>Open Meetings Notice</i>).
_____	Meeting of governing body to discuss tax rate; if proposed tax rate exceeds the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings. Publish one-quarter page notice depending on rate.
_____	Notice 50-818, <i>Notice of Tax Year 2016 Proposed Tax Rate for _____ County</i> , if proposed rate is lower than effective or rollback rate (whichever is lower).
_____	Notice 50-819, <i>Notice of Tax Year 2016 Proposed Tax Rate for _____ County</i> , if proposed rate exceeds effective or rollback rate.
_____	Quarter-page notice is in newspaper and on TV and website, if available, by Sept 1 or 30 days after certified values (if later), or mail to each property owner. Remains on Website until rate adopted. Publish at least seven days before first hearing.
_____	72-hour notice for public hearing (<i>Open Meetings Notice</i>).
_____	First public hearing.
_____	72-hour notice for second public hearing (<i>Open Meetings Notice</i>).
_____	Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date. No notice required again.
_____	72-hour notice for meeting at which governing body will adopt tax rate (<i>Open Meetings Notice</i>).
_____	Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate before Sept 30 or 60 days after receiving certified appraisal roll, whichever is later.
Date *	Adjusted for date that falls on weekend or holiday; next regular business day. Tax Code Section 1.06. Texas Legislature could change deadline date.