

2017 Effective Tax Rate Worksheet

NORTH PLAINS GROUNDWATER CONS. DIST

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 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	\$6,590,659,188
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$6,590,659,188
4. 2016 total adopted tax rate.	\$0.034146/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$6,590,659,188
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2016. 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 and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$2,894,931 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$24,952,347 C. Value loss. Add A and B. ⁵	\$27,847,278

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)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

NORTH PLAINS GROUNDWATER CONS. DIST

9.	2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$4,908,090 B. 2017 productivity or special appraised value: - \$1,225,200 C. Value loss. Subtract B from A. ⁶	\$3,682,890
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$31,530,168
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$6,559,129,020
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,239,680
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$795
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,240,475
16.	Total 2017 taxable value on the 2017 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$6,694,131,292 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

NORTH PLAINS GROUNDWATER CONS. DIST

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 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 - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D. \$6,694,131,292</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$22,706,682</p> <p>B. 2017 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 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.¹⁴ + \$32,160</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

NORTH PLAINS GROUNDWATER CONS. DIST

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$22,738,842
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$6,716,870,134
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. 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 January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$71,384,159
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$71,384,159
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$6,645,485,975
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.033714/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	\$/\$100

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)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 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.

2017 Rollback Tax Rate Worksheet

NORTH PLAINS GROUNDWATER CONS. DIST

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2016 maintenance and operations (M&O) tax rate.	\$0.034146/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$6,559,129,020
28.	<p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$2,239,680</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 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2017 Rollback Tax Rate Worksheet (continued)

NORTH PLAINS GROUNDWATER CONS. DIST

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$795</p> <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. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,240,475</p>	
29.	2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$6,645,485,975
30.	2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.033714/\$100
31.	2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.036411/\$100

2017 Rollback Tax Rate Worksheet (continued)

NORTH PLAINS GROUNDWATER CONS. DIST

32.	Total 2017 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 unit's budget as M&O expenses. 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.	\$0	
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0	
	C: Subtract amount paid from other resources.	-\$0	
	D: Adjusted debt. Subtract B and C from A.		\$0
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.		\$0
34.	Adjusted 2017 debt. Subtract line 33 from line 32.		\$0
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%
36.	2017 debt adjusted for collections. Divide line 34 by line 35.		\$0
37.	2017 total taxable value. Enter the amount on line 19.		\$6,716,870,134
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.000000/\$100
39.	2017 rollback tax rate. Add lines 31 and 38.		\$0.036411/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 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*.

Additional Sales Tax Rate Worksheet

NORTH PLAINS GROUNDWATER CONS. DIST

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$6,716,870,134
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.033714/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.033714/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.036411/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.036411/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
NORTH PLAINS GROUNDWATER CONS. DIST**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$6,716,870,134
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2017 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 (units with the additional sales tax).	\$0.036411/\$100

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

Entity Name: NORTH PLAINS GROUNDWATER CONS. DIST

Date: 08/03/2017

1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$6,590,659,188
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.034146
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$795
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,251,241
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$6,716,870,134
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.033714
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,264,526
8. Last year's total levy. Sum of line 4 for all funds.	\$2,251,241
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$2,264,526
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$13,285

NORTH PLAINS GROUNDWATER CONS. DIST

Tax Rate Recap for 2017 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 2,250,446	Additional Tax Levy Compared to effective tax rate levy of 2,264,526
Last Year's Tax Rate	0.034146	\$2,293,542	\$43,096	\$29,017
Effective Tax Rate	0.033714	\$2,264,526	\$14,079	\$0
Notice & Hearing Limit*	0.033714	\$2,264,526	\$14,079	\$0
Rollback Tax Rate	0.036411	\$2,445,680	\$195,233	\$181,154
Proposed Tax Rate	0.000000	\$0	\$-2,250,446	\$-2,264,526

Effective Tax Rate Increase in Cents per \$100

0.00	0.033714	2,264,526	14,079	0
0.50	0.038714	2,600,369	349,923	335,844
1.00	0.043714	2,936,213	685,766	671,687
1.50	0.048714	3,272,056	1,021,610	1,007,531
2.00	0.053714	3,607,900	1,357,453	1,343,374
2.50	0.058714	3,943,743	1,693,297	1,679,218
3.00	0.063714	4,279,587	2,029,140	2,015,061
3.50	0.068714	4,615,430	2,364,984	2,350,905
4.00	0.073714	4,951,274	2,700,827	2,686,748
4.50	0.078714	5,287,117	3,036,671	3,022,592
5.00	0.083714	5,622,961	3,372,514	3,358,435
5.50	0.088714	5,958,804	3,708,358	3,694,279
6.00	0.093714	6,294,648	4,044,201	4,030,122
6.50	0.098714	6,630,491	4,380,045	4,365,966
7.00	0.103714	6,966,335	4,715,888	4,701,809
7.50	0.108714	7,302,178	5,051,732	5,037,653
8.00	0.113714	7,638,022	5,387,575	5,373,496
8.50	0.118714	7,973,865	5,723,419	5,709,340
9.00	0.123714	8,309,709	6,059,262	6,045,183
9.50	0.128714	8,645,552	6,395,106	6,381,027
10.00	0.133714	8,981,396	6,730,949	6,716,870
10.50	0.138714	9,317,239	7,066,793	7,052,714
11.00	0.143714	9,653,083	7,402,636	7,388,557
11.50	0.148714	9,988,926	7,738,480	7,724,401
12.00	0.153714	10,324,770	8,074,323	8,060,244
12.50	0.158714	10,660,613	8,410,167	8,396,088
13.00	0.163714	10,996,457	8,746,010	8,731,931
13.50	0.168714	11,332,300	9,081,854	9,067,775
14.00	0.173714	11,668,144	9,417,697	9,403,618
14.50	0.178714	12,003,987	9,753,541	9,739,462

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2017 Property Tax Rates in NORTH PLAINS GROUNDWATER CONS. DIST

This notice concerns 2017 property tax rates for NORTH PLAINS GROUNDWATER CONS. DIST. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$2,239,680
Last year's debt taxes	\$0
Last year's total taxes	\$2,239,680
Last year's tax base	\$6,559,129,020
Last year's total tax rate	0.034146/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,240,475
÷ This year's adjusted tax base (after subtracting value of new property)	\$6,645,485,975
= This year's effective tax rate	0.033714/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$2,240,475
÷ This year's adjusted tax base	\$6,645,485,975
= This year's effective operating rate	0.033714/\$100
× 1.08 = this year's maximum operating rate	0.036411/\$100
+ This year's debt rate	0.000000/\$100
= This year's rollback rate	0.036411/\$100

Statement of Increase/Decrease

If NORTH PLAINS GROUNDWATER CONS. DIST adopts a 2017 tax rate equal to the effective tax rate of 0.033714 per \$100 of value, taxes would increase compared to 2016 taxes by \$ 13,285.

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
NPGWCD FUNDS HELD ACCT	500,000

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 603 E 1ST ST, DUMAS, TX 79029.

Name of person preparing this notice: STEVEN D. WALTHOUR

Title: GENERAL MANAGER

Date prepared: August 3, 2017

2018 Effective Tax Rate Worksheet

NORTH PLAINS GWCD

See pages 13 to 16 for an explanation of the effective tax rate.

1. 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 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	\$6,720,178,282
2. 2017 tax ceilings. Counties, Cities and Junior College Districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$6,720,178,282
4. 2017 total adopted tax rate.	\$0.033714/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³	\$0
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$6,720,178,282
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0
8. 2017 taxable value lost because property first qualified for an exemption in 2017. 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 and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: \$1,322,410 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$18,191,729 C. Value loss. Add A and B. ⁵	\$19,514,139

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

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5 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)

NORTH PLAINS GWCD

9.	2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$1,765,190 B. 2018 productivity or special appraised value: - \$457,150 C. Value loss. Subtract B from A. ⁶	\$1,308,040
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$20,822,179
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$6,699,356,103
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,258,620
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. 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 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$370
14.	Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,258,990
16.	Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$6,901,991,770 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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)

10 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)

NORTH PLAINS GWCD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 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 - \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$6,901,991,770</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2018 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 \$223,225</p> <p>B. 2018 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 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Effective Tax Rate Worksheet (continued)

NORTH PLAINS GWCD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$223,225
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 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 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$6,902,214,995
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$84,979,768
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$84,979,768
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$6,817,235,227
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.033136/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	\$/\$100

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)

A county, city or hospital district that adopted the additional sales tax in November 2017 or in May 2018 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 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.

2018 Rollback Tax Rate Worksheet

NORTH PLAINS GWCD

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.033714/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$6,699,356,103
28.	2017 M&O taxes. <div style="margin-left: 20px;"> A. Multiply line 26 by line 27 and divide by \$100. \$2,258,620 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0 </div>	

2018 Rollback Tax Rate Worksheet (continued)

NORTH PLAINS GWCD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. + \$370</p> <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. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,258,990</p>	
29.	2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$6,817,235,227
30.	2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.033136/\$100
31.	2018 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.035786/\$100

2018 Rollback Tax Rate Worksheet (continued)

NORTH PLAINS GWCD

32.	Total 2018 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 unit's budget as M&O expenses. 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.	\$0	
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0	
	C: Subtract amount paid from other resources.	-\$0	
	D: Adjusted debt. Subtract B and C from A.		\$0
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.		\$0
34.	Adjusted 2018 debt. Subtract line 33 from line 32.		\$0
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.		\$0
37.	2018 total taxable value. Enter the amount on line 19.		\$6,902,214,995
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.000000/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.		\$0.035786/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 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*.

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

Entity Name: NORTH PLAINS GWCD

Date: 07/31/2018

1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$6,720,178,282
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.033714
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$370
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,266,011
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$6,902,214,995
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.033136
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,287,118
8. Last year's total levy. Sum of line 4 for all funds.	\$2,266,011
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$2,287,118
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$21,107

NORTH PLAINS GWCD

Tax Rate Recap for 2018 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 2,265,641	Additional Tax Levy Compared to effective tax rate levy of 2,287,118
Last Year's Tax Rate	0.033714	\$2,327,013	\$61,372	\$39,895
Effective Tax Rate	0.033136	\$2,287,118	\$21,477	\$0
Notice & Hearing Limit*	0.033136	\$2,287,118	\$21,477	\$0
Rollback Tax Rate	0.035786	\$2,470,027	\$204,386	\$182,909
Proposed Tax Rate	0.000000	\$0	\$-2,265,641	\$-2,287,118

Effective Tax Rate Increase in Cents per \$100

0.00	0.033136	2,287,118	21,477	0
0.50	0.038136	2,632,229	366,588	345,111
1.00	0.043136	2,977,339	711,699	690,221
1.50	0.048136	3,322,450	1,056,809	1,035,332
2.00	0.053136	3,667,561	1,401,920	1,380,443
2.50	0.058136	4,012,672	1,747,031	1,725,554
3.00	0.063136	4,357,782	2,092,142	2,070,664
3.50	0.068136	4,702,893	2,437,252	2,415,775
4.00	0.073136	5,048,004	2,782,363	2,760,886
4.50	0.078136	5,393,115	3,127,474	3,105,997
5.00	0.083136	5,738,225	3,472,585	3,451,107
5.50	0.088136	6,083,336	3,817,695	3,796,218
6.00	0.093136	6,428,447	4,162,806	4,141,329
6.50	0.098136	6,773,558	4,507,917	4,486,440
7.00	0.103136	7,118,668	4,853,028	4,831,550
7.50	0.108136	7,463,779	5,198,138	5,176,661
8.00	0.113136	7,808,890	5,543,249	5,521,772
8.50	0.118136	8,154,001	5,888,360	5,866,883
9.00	0.123136	8,499,111	6,233,471	6,211,993
9.50	0.128136	8,844,222	6,578,581	6,557,104
10.00	0.133136	9,189,333	6,923,692	6,902,215
10.50	0.138136	9,534,444	7,268,803	7,247,326
11.00	0.143136	9,879,554	7,613,914	7,592,436
11.50	0.148136	10,224,665	7,959,024	7,937,547
12.00	0.153136	10,569,776	8,304,135	8,282,658
12.50	0.158136	10,914,887	8,649,246	8,627,769
13.00	0.163136	11,259,997	8,994,357	8,972,879
13.50	0.168136	11,605,108	9,339,467	9,317,990
14.00	0.173136	11,950,219	9,684,578	9,663,101
14.50	0.178136	12,295,330	10,029,689	10,008,212

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2018 Property Tax Rates in NORTH PLAINS GWCD

This notice concerns 2018 property tax rates for NORTH PLAINS GWCD. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$2,258,621
Last year's debt taxes	\$0
Last year's total taxes	\$2,258,621
Last year's tax base	\$6,699,356,103
Last year's total tax rate	0.033714/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,258,990
÷ This year's adjusted tax base (after subtracting value of new property)	\$6,817,235,227
= This year's effective tax rate	0.033136/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$2,258,990
÷ This year's adjusted tax base	\$6,817,235,227
= This year's effective operating rate	0.033136/\$100
× 1.08 = this year's maximum operating rate	0.035786/\$100
+ This year's debt rate	0.000000/\$100
= This year's rollback rate	0.035786/\$100

Statement of Increase/Decrease

If NORTH PLAINS GWCD adopts a 2018 tax rate equal to the effective tax rate of 0.033136 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 21,107.

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
NPGWCD FUNDS HELD ACCT	500,000

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 603 E 1st Street, DUMAS, TX 79029.

Name of person preparing this notice: Steve Walthour

Title: General Manager

Date prepared: July 31, 2018

6 digit

TNT-856 05-19/3

2019 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Effective Tax Rate (No New Taxes) N PLAINS GRWATER CONS DIST

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

1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Section 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	\$6,889,387,337
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$6,889,387,337
4. 2018 total adopted tax rate.	\$0.033136/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$6,889,387,337
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(15)

2019 Tax Rate Calculation Worksheet (continued)

N PLAINS GRWATER CONS DIST

8.	2018 taxable value lost because property first qualified for an exemption in 2019. 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 and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$4,140,635 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$26,704,854 C. Value loss. Add A and B. ⁵	\$30,845,489
9.	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. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$19,997 B. 2019 productivity or special appraised value: - \$10 C. Value loss. Subtract B from A. ⁶	\$19,987
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$30,865,476
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$6,858,521,861
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,272,639
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$18,768
14.	Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,291,407
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$7,068,099,712 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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)

10 Tex. Tax Code § 26.012

2019 Tax Rate Calculation Worksheet (continued)

N PLAINS GRWATER CONS DIST

16. (cont.)	<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: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 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 - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$7,068,099,712</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$0</p> <p>B. 2019 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 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)

N PLAINS GRWATER CONS DIST

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2019 tax ceilings. Counties, cities and junior colleges 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 units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$7,068,099,712
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$55,872,142
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$55,872,142
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$7,012,227,570
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.032600/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/\$100

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)

Rollback Tax Rate N PLAINS GRWATER CONS DIST

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** 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 eight percent. 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 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 rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.033136/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$6,858,521,861
28.	2018 M&O taxes. <div style="display: flex; justify-content: space-between;"> <div style="width: 80%;"> <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 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other 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 units, enter "0."</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."</p> </div> <div style="width: 15%; text-align: right;"> <p>\$2,272,639</p> <p>+ \$0</p> <p>+ \$0</p> <p>+/- \$0</p> </div> </div>	

Rollback Tax Rate (continued) N PLAINS GRWATER CONS DIST

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: 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 2018. This line applies only to tax years preceding tax year 2018. + \$18,768</p> <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. + \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,291,407</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$7,012,227,570
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.032600/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.035200/\$100

Rollback Tax Rate (continued) N PLAINS GRWATER CONS DIST

32.	Total 2019 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 unit's budget as M&O expenses. 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. Enter debt amount. \$0 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$0	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$0
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$0
37.	2019 total taxable value. Enter the amount on line 19.	\$7,068,099,712
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.000000/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.035200/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/ \$100

Additional Sales Tax to Reduce Property Taxes N PLAINS GRWATER CONS DIST

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
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. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² <div style="text-align: center;">-OR-</div> Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$7,068,099,712
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.032600/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.032600/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.035200/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.035200/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control N PLAINS GRWATER CONS DIST

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.

49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$7,068,099,712
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
52.	2019 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 (units with the additional sales tax).	\$0.035200/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.032600
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.035200
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.035200/\$100

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.

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: N PLAINS GRWATER CONS DIST

Date: 08/05/2019

1.2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$6,889,387,337
2.2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.033136
3.Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$18,768
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,301,635
5.2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$7,068,099,712
6.2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.032600
7.2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,304,201
8.Last year's total levy. Sum of line 4 for all funds.	\$2,301,635
9.2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$2,304,201
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$2,566

N PLAINS GRWATER CONS DIST

Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's</u> <u>tax levy</u> of 2,282,867	Additional Tax Levy Compared to <u>effective</u> <u>tax rate levy</u> of 2,304,201
Last Year's Tax Rate	0.033136	\$2,342,086	\$59,218	\$37,885
Effective Tax Rate	0.032600	\$2,304,201	\$21,333	\$0
Notice & Hearing Limit*	0.032600	\$2,304,201	\$21,333	\$0
Rollback Tax Rate	0.035200	\$2,487,971	\$205,104	\$183,771
Proposed Tax Rate	0.032600	\$2,304,201	\$21,333	\$0

Effective Tax Rate Increase in Cents per \$100

0.00	0.032600	2,304,201	21,333	0
0.50	0.037600	2,657,605	374,738	353,405
1.00	0.042600	3,011,010	728,143	706,810
1.50	0.047600	3,364,415	1,081,548	1,060,215
2.00	0.052600	3,717,820	1,434,953	1,413,620
2.50	0.057600	4,071,225	1,788,358	1,767,025
3.00	0.062600	4,424,630	2,141,763	2,120,430
3.50	0.067600	4,778,035	2,495,168	2,473,835
4.00	0.072600	5,131,440	2,848,573	2,827,240
4.50	0.077600	5,484,845	3,201,978	3,180,645
5.00	0.082600	5,838,250	3,555,383	3,534,050
5.50	0.087600	6,191,655	3,908,788	3,887,455
6.00	0.092600	6,545,060	4,262,193	4,240,860
6.50	0.097600	6,898,465	4,615,598	4,594,265
7.00	0.102600	7,251,870	4,969,003	4,947,670
7.50	0.107600	7,605,275	5,322,408	5,301,075
8.00	0.112600	7,958,680	5,675,813	5,654,480
8.50	0.117600	8,312,085	6,029,218	6,007,885
9.00	0.122600	8,665,490	6,382,623	6,361,290
9.50	0.127600	9,018,895	6,736,028	6,714,695
10.00	0.132600	9,372,300	7,089,433	7,068,100
10.50	0.137600	9,725,705	7,442,838	7,421,505
11.00	0.142600	10,079,110	7,796,243	7,774,910
11.50	0.147600	10,432,515	8,149,648	8,128,315
12.00	0.152600	10,785,920	8,503,053	8,481,720
12.50	0.157600	11,139,325	8,856,458	8,835,125
13.00	0.162600	11,492,730	9,209,863	9,188,530
13.50	0.167600	11,846,135	9,563,268	9,541,935
14.00	0.172600	12,199,540	9,916,673	9,895,340
14.50	0.177600	12,552,945	10,270,078	10,248,745

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- 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.

2019 Property Tax Rates in N PLAINS GRWATER CONS DIST

This notice concerns 2019 property tax rates for N PLAINS GRWATER CONS DIST. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$2,272,640
Last year's debt taxes	\$0
Last year's total taxes	\$2,272,640
Last year's tax base	\$6,858,521,861
Last year's total tax rate	0.033136/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,291,407
÷ This year's adjusted tax base (after subtracting value of new property)	\$7,012,227,570
= This year's effective tax rate	0.032600/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$2,291,407
÷ This year's adjusted tax base	\$7,012,227,570
= This year's effective operating rate	0.032600/\$100
× 1.08 = this year's maximum operating rate	0.035200/\$100
+ This year's debt rate	0.000000/\$100
= This year's rollback rate	0.035200/\$100

Statement of Increase/Decrease

If N PLAINS GRWATER CONS DIST adopts a 2019 tax rate equal to the effective tax rate of 0.032600 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 2,566.

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
NPGWCD FUNDS HELD ACCOUNT	500,000

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 603 E 1ST STREET, DUMAS, TX 79029.

Name of person preparing this notice: STEVEN D WALTHOUR

Title: GENERAL MANAGER

Date prepared: August 5, 2019

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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.

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	\$7,040,065,769
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 units enter "0" if your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$7,040,065,769
4.	2019 total adopted tax rate.	\$0.032600/\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: - \$0 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: \$17,707,211 B. 2019 disputed value: - \$2,939,670 C. 2019 undisputed value. Subtract B from A. ⁴	\$14,767,541
7.	2019 Chapter 42 related adjusted values. Add line 5 and line 6.	\$14,767,541
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$7,054,833,310

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)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0
10.	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. A. Absolute exemptions. Use 2019 market value: \$1,898,582 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$15,136,978 C. Value loss. Add A and B. ⁶	\$17,035,560
11.	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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. 2019 market value: \$301,570 B. 2020 productivity or special appraised value: - \$129,705 C. Value loss. Subtract B from A. ⁷	\$171,865
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$17,207,425
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$7,037,625,885
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$2,294,266
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$524
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 unit has no 2020 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$2,294,790

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)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

No-New-Revenue Tax Rate (continued)

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 includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$6,775,071,999</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</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: - \$25,540</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 - \$0</p> <p>E. Total 2020 value. Add A and B, then subtract C and D. \$6,775,046,459</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>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.¹⁴ \$1,493,766</p> <p>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 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 of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$1,493,766
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 units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$6,776,540,225
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
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 January 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	\$50,669,869
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$50,669,869
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$6,725,870,356
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.0341/\$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

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)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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:

1. **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.
2. **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.

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.0326/\$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> .	\$7,054,833,310
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$2,299,875
31.	Adjusted 2019 levy for calculating NNR M&O taxes. Add line 31E to line 30. 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. \$0 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. + \$0 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 2019 captured appraised value in Line 18D, enter 0. - \$0	

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

31. (cont.)	<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.</p> <p style="text-align: right;">+/- \$0</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.</p> <p style="text-align: right;">\$0</p>	\$2,299,875
32.	<p>Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$6,725,870,356
33.	<p>2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.0341/\$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 style="text-align: right;">\$0</p> <p>B. 2019 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 style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ Enter the rate calculated in C. If not applicable, enter 0. 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. \$0 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. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100	\$0/\$100
36.	Rate adjustment for county indigent defense compensation.²⁵ Enter the lessor of C and D. If not applicable, enter 0. 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. \$0 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. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0/\$100	\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures. ²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0. 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 \$0 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. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100	\$0/\$100
38.	Adjusted 2020 NNR M&O rate. Add lines 33, 34, 35, 36, and 37.	\$0.0341/\$100
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 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	\$0.0352/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (concluded)

40.	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: <ul style="list-style-type: none"> (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. 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. Enter debt amount.	\$0
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0
	C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none).	-\$0
	D: Subtract amount paid from other resources.	-\$0
	E: Adjusted debt. Subtract B, C and D from A.	\$0
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2020 debt. Subtract line 41 from line 40E.	\$0
43.	2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²⁹	
	A. Enter the 2020 anticipated collection rate certified by the collector. ³⁰	99.0000%
	B. Enter the 2019 actual collection rate.	98.1100%
	C. Enter the 2018 actual collection rate.	98.6900%
	D. Enter the 2017 actual collection rate.	98.5300%
		99.0000%
44.	2020 debt adjusted for collections. Divide line 42 by line 43.	\$0
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,776,540,225
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$0.0352/\$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

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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.

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.	\$0
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 <div style="text-align: center;">-OR-</div> 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.	\$0
51.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,776,540,225
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0/\$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> .	\$0.0341/\$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.	\$0.0341/\$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> .	\$0.0352/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.0352/\$100

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)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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.

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	\$0
58.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,776,540,225
59.	Additional rate for pollution control. Divide line 57 by line 58 and multiply by 100.	\$0/\$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 (units with the additional sales tax).	\$0.0352/\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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

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.	\$0/\$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.	\$0/\$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.	\$0/\$100
64.	2020 unused increment rate. Add lines 61, 62, and 63.	\$0/\$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).	\$0.0352/\$100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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

66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0341/\$100
67.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,776,540,225
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.0073/\$100
69.	2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.0414/\$100

⁴² Tex. Tax Code § 26.012(8-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).

\$0.0341/\$100

Voter-approval tax rate. 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).

\$0.0352/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70.

\$0.0414/\$100

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

STEVEN D. WALTHOUR

Printed Name of Taxing Unit Representative

Sign Here



Taxing Unit Representative

Date

August, 6 2020

⁴⁴ Tex. Tax Code § 26.04(c)

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

Entity Name: N PLAINS GRWATER CONS DIST

Date: 08/06/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$7,054,833,310
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.032600
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$524
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,300,400
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$6,776,540,225
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.034100
7. 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,310,800
8. Last year's total levy. Sum of line 4 for all funds.	\$2,300,400
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$2,310,800
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$10,400

N PLAINS GRWATER CONS DIST

Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 2,295,061	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 2,310,800
Last Year's Tax Rate	0.032600	\$2,209,152	\$-85,909	\$-101,648
No-New-Revenue Tax Rate	0.034100	\$2,310,800	\$15,739	\$0
Notice & Hearing Limit*	0.034100	\$2,310,800	\$15,739	\$0
Voter-Approval Tax Rate	0.035200	\$2,385,342	\$90,281	\$74,542
Proposed Tax Rate	0.000000	\$0	\$-2,295,061	\$-2,310,800

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.034100	2,310,800	15,739	0
0.50	0.039100	2,649,627	354,566	338,827
1.00	0.044100	2,988,454	693,393	677,654
1.50	0.049100	3,327,281	1,032,220	1,016,481
2.00	0.054100	3,666,108	1,371,047	1,355,308
2.50	0.059100	4,004,935	1,709,874	1,694,135
3.00	0.064100	4,343,762	2,048,701	2,032,962
3.50	0.069100	4,682,589	2,387,528	2,371,789
4.00	0.074100	5,021,416	2,726,355	2,710,616
4.50	0.079100	5,360,243	3,065,182	3,049,443
5.00	0.084100	5,699,070	3,404,009	3,388,270
5.50	0.089100	6,037,897	3,742,836	3,727,097
6.00	0.094100	6,376,724	4,081,663	4,065,924
6.50	0.099100	6,715,551	4,420,490	4,404,751
7.00	0.104100	7,054,378	4,759,317	4,743,578
7.50	0.109100	7,393,205	5,098,144	5,082,405
8.00	0.114100	7,732,032	5,436,971	5,421,232
8.50	0.119100	8,070,859	5,775,798	5,760,059
9.00	0.124100	8,409,686	6,114,625	6,098,886
9.50	0.129100	8,748,513	6,453,452	6,437,713
10.00	0.134100	9,087,340	6,792,279	6,776,540
10.50	0.139100	9,426,167	7,131,106	7,115,367
11.00	0.144100	9,764,994	7,469,933	7,454,194
11.50	0.149100	10,103,821	7,808,760	7,793,021
12.00	0.154100	10,442,648	8,147,587	8,131,848
12.50	0.159100	10,781,475	8,486,414	8,470,675
13.00	0.164100	11,120,303	8,825,241	8,809,502
13.50	0.169100	11,459,130	9,164,068	9,148,329
14.00	0.174100	11,797,957	9,502,895	9,487,156
14.50	0.179100	12,136,784	9,841,722	9,825,983

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2020 Notice of Tax Rates in N PLAINS GRWATER CONS DIST

Property Tax Rates in N PLAINS GRWATER CONS DIST. This notice concerns the 2020 property tax rates for N PLAINS GRWATER CONS DIST. This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,294,790
This year's adjusted taxable value (after subtracting value of new property)	\$6,725,870,356
=This year's no-new-revenue tax rate	0.034100/\$100
+This year's adjustments to the no-new-revenue tax rate	\$0 /\$100
=This year's adjusted no-new-revenue tax rate	0.034100/\$100

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after adjusting as required by law)	\$2,299,875
This year's adjusted taxable value (after subtracting value of new property)	\$6,725,870,356
=This year's voter-approval operating tax rate	0.034100/\$100
× (1.035 or 1.08, as applicable) = this year's maximum operating rate	0.035200/\$100
+This year's debt rate	0.000000/\$100
+The unused increment rate, if applicable	0.000000/\$100
=This year's total voter-approval tax rate	0.0352/\$100

This is the maximum rate the taxing unit can adopt without an election for voter approval.

Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
FUNDS HELD ACCOUNT	\$500,000

2020 Debt Service:

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
---------------------	--	---	-----------------------------	---------------

N/A	\$0	\$0	\$0	\$0
Total required for 2020 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2020				\$0
+ Amount added in anticipation that the unit will collect only 99.000000% of its taxes in 2020				\$0
= Total Debt Levy				\$0

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Steven D. Walthour

Position: General Manager

Date prepared: August 6, 2020

You can inspect a copy of the full calculations on the taxing unit's website at:

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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.

1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$6,550,533,417
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$6,550,533,417
4.	2020 total adopted tax rate.	\$0.032600/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. ³	\$0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$122,225 B. 2020 disputed value: - \$2,621 C. 2020 undisputed value. Subtract B from A. ⁴	\$119,604
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$119,604
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$6,550,653,021

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)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$1,654,625 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$21,924,513 C. Value loss. Add A and B. ⁶	\$23,579,138
11.	2020 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 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$3,590 B. 2021 productivity or special appraised value: - \$240 C. Value loss. Subtract B from A. ⁷	\$3,350
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$23,582,488
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$6,527,070,533
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$2,127,824
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$19,632
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$2,147,456

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 § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2021 taxable value on the 2021 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 includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$6,623,365,182</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</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: - \$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 - \$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$6,623,365,182</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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 \$488,790</p> <p>B. 2021 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 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 of property not on the certified roll.¹⁵ + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$488,790
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$6,623,853,972
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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 January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$44,033,252
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$44,033,252
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$6,579,820,720
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.0326/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$100

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)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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:

1. **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.
2. **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.

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.0326/\$100
29.	2020 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> .	\$6,550,653,021
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$2,135,512
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. M&O taxes refunded for years preceding tax year 2020: 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 2020. This line applies only to tax years preceding tax year 2020. <div style="text-align: right;">+ \$19,632</div> B. 2020 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 2021 captured appraised value in Line 18D, enter 0. <div style="text-align: right;">- \$0</div>	

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>C. 2020 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.</p> <p style="text-align: right;">+/- \$0</p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$19,632</p> <p>E. Add line 30 to 31D.</p> <p style="text-align: right;">\$2,155,144</p>	
32.	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$6,579,820,720
33.	<p>2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.</p>	\$0.0327/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 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 style="text-align: right;">\$0</p> <p>B. 2020 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 style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$0</p> <p>B. 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. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	
36.	Rate adjustment for county indigent defense compensation.²⁵ <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$0</p> <p>B. 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. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$0/\$100</p>	

²⁴ Tex. Tax Code § 26.0442

²⁵ Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ A. 2021 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, 2020 and ending on June 30, 2021 \$0	
	B. 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. \$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100	
	D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100	
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$0	
	B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
39.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.0327/\$100

²⁶ Tex. Tax Code § 26.0443

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0</p> <p>B. Divide line 40A by line 32 and multiply by \$100. \$0/\$100</p> <p>C. Add Line 40B to Line 39. \$0.0327/\$100</p>	
41.	<p>2021 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 40C by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035</p>	\$0.0338/\$100
D41.	<p>Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first 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, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$0/\$100

²⁷ Tex. Tax Code § 26.042(a)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (continued)

42.	<p>Total 2021 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> <ul style="list-style-type: none"> (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>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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p style="text-align: right;">Enter debt amount. \$0</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0</p> <p>D: Subtract amount paid from other resources. -\$0</p> <p>E: Adjusted debt. Subtract B, C and D from A. \$0</p>	
43.	<p>Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$0
44.	<p>Adjusted 2021 debt. Subtract line 43 from line 42E.</p>	\$0
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.³⁰ 99.0000%</p> <p>B. Enter the 2020 actual collection rate. 98.4200%</p> <p>C. Enter the 2019 actual collection rate. 98.0000%</p> <p>D. Enter the 2018 actual collection rate. 98.2800%</p> <p>E. 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%.³¹</p>	99.0000%

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 16.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$0
47.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,623,853,972
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.0338/\$100
D49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/ \$100

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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.

51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, 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 2020, skip this line.	\$0
52.	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 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ <div style="text-align: center;">-OR-</div> Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,623,853,972
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.	2021 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> .	\$0.0326/\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.0326/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0338/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.0338/\$100

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)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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.

59.	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	\$0
60.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,623,853,972
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.0338/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
64.	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.	\$0/\$100
65.	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.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.0338/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

43 Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

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. ⁴⁴

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. ⁴⁵

68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0327/\$100
69.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,623,853,972
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.0075/\$100
71.	2021 debt rate. Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
72.	De minimis rate. Add lines 68,70, and 71.	\$0.0402/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

2021 Tax Rate Calculation Worksheet

N PLAINS GRWATER CONS DIST

Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate (continued)

73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.0326/\$100
74.	<p>Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	\$0/\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$0/\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,127,824
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$0
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,579,820,720
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$0/\$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$0.0338/\$100

48 Tex. Tax Code § 26.042(c)

49 Tex. Tax Code § 26.042(b)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).

Indicate the line number used: 56

\$0.0326/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).

Indicate the line number used: 80

\$0.0338/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.0402/\$100

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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

Print Here

Chris A Rivera

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

8/5/21

⁵⁰ Tex. Tax Code ?? 26.04(c-2) and (d-2)

**2021 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: N PLAINS GRWATER CONS DIST

Date: 08/05/2021

1. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$6,550,653,021
2. 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.032600
3. Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$19,632
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,155,145
5. 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$6,623,853,972
6. 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.032600
7. 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,159,376
8. Last year's total levy. Sum of line 4 for all funds.	\$2,155,145
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$2,159,376
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$4,231

N PLAINS GRWATER CONS DIST

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 2,135,474	Additional Tax Levy Compared to no-new-revenue tax rate levy of 2,159,376
Last Year's Tax Rate	0.032600	\$2,159,376	\$23,903	\$0
No-New-Revenue Tax Rate	0.032600	\$2,159,376	\$23,903	\$0
Notice & Hearing Limit	0.032600	\$2,159,376	\$23,903	\$0
Voter-Approval Tax Rate	0.033800	\$2,238,863	\$103,389	\$79,486
Proposed Tax Rate	0.033800	\$2,238,863	\$103,389	\$79,486

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.032600	2,159,376	23,903	0
0.50	0.037600	2,490,569	355,695	331,193
1.00	0.042600	2,821,762	686,288	662,382
1.50	0.047600	3,152,954	1,017,481	993,578
2.00	0.052600	3,484,147	1,348,673	1,324,771
2.50	0.057600	3,815,340	1,679,866	1,655,963
3.00	0.062600	4,146,533	2,011,059	1,987,156
3.50	0.067600	4,477,725	2,342,251	2,318,349
4.00	0.072600	4,808,918	2,673,444	2,649,542
4.50	0.077600	5,140,111	3,004,637	2,980,734
5.00	0.082600	5,471,303	3,335,829	3,311,927
5.50	0.087600	5,802,496	3,667,022	3,643,120
6.00	0.092600	6,133,689	3,998,215	3,974,312
6.50	0.097600	6,464,881	4,329,408	4,305,505
7.00	0.102600	6,796,074	4,660,600	4,636,698
7.50	0.107600	7,127,267	4,991,793	4,967,890
8.00	0.112600	7,458,460	5,322,986	5,299,083
8.50	0.117600	7,789,652	5,654,178	5,630,276
9.00	0.122600	8,120,845	5,985,371	5,961,469
9.50	0.127600	8,452,038	6,316,564	6,292,661
10.00	0.132600	8,783,230	6,647,756	6,623,854
10.50	0.137600	9,114,423	6,978,949	6,955,047
11.00	0.142600	9,445,616	7,310,142	7,286,239
11.50	0.147600	9,776,808	7,641,335	7,617,432
12.00	0.152600	10,108,001	7,972,527	7,948,625
12.50	0.157600	10,439,194	8,303,720	8,279,817
13.00	0.162600	10,770,387	8,634,913	8,611,010
13.50	0.167600	11,101,579	8,966,105	8,942,203
14.00	0.172600	11,432,772	9,297,298	9,273,396
14.50	0.177600	11,763,965	9,628,491	9,604,588

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

Notice About 2021 Tax Rates

Property Tax Rates in N PLAINS GRWATER CONS DIST. This notice concerns the 2021 property tax rates for N PLAINS GRWATER CONS DIST. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.032600/\$100

This year's voter-approval tax rate: \$0.0338/\$100

To see the full calculations, please visit WWW.CO.MOORE.TX.US for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
FUNDS HEL ACCOUNT	\$500,000

Current Year Debt Service:

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
N/A	\$0	\$0	\$0	\$0
Total required for 2021 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$0
+ Amount added in anticipation that the taxing unit will collect only 99.000000% of its taxes in 2021				\$0
= Total Debt Levy				\$0

Voter-Approval Tax Rate Adjustments

Eligible County Hospital Expenditures

The N PLAINS GRWATER CONS DIST spent \$0 from July 1, 2020 to June 30, 2021 on expenditures to maintain and operate an eligible county

hospital. In the preceding year, the N PLAINS GRWATER CONS DIST spent \$0 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$0. This increased the voter-approval tax rate by \$0.0000 \$100 to recoup the increased expenditures.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: CHRIS A RIVERA

Position: TAX ASSESSOR COLLECTOR

Date prepared: August 5, 2021