

2020 Tax Rate Calculation Worksheet

Hardeman County - General Fund

Voter-Approval Tax Rate (continued)

35.	<p>Rate adjustment for indigent health care expenditures.²⁴ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$1</p> <p>B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. \$1</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p>	
36.	<p>Rate adjustment for county indigent defense compensation.²⁵ Enter the lessor of C and D. If not applicable, enter 0.</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$1</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$1</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. \$1.1184/\$100</p>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

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37.	<p>Rate adjustment for county hospital expenditures.²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020</p> <p style="text-align: right;">\$0</p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.</p> <p 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. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p>	
38.	<p>Adjusted 2020 NNR M&O rate. Add lines 33, 34, 35, 36, and 37.</p>	\$0.6436/\$100
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.²⁷</p>	\$0.695/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

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Voter-Approval Tax Rate (concluded)

40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$347,303</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. \$347,303</p>	
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$4,923
42.	Adjusted 2020 debt. Subtract line 41 from line 40E.	\$342,380
43.	<p>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</p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.³⁰ 95.0000%</p> <p>B. Enter the 2019 actual collection rate. 102.7200%</p> <p>C. Enter the 2018 actual collection rate. 98.9400%</p> <p>D. Enter the 2017 actual collection rate. 101.2300% 98.9400%</p>	
44.	2020 debt adjusted for collections. Divide line 42 by line 43.	\$346,048
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$447,473,707
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.0773/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$0.7723/\$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.	\$0.7723/\$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)

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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> .	\$0.6436/\$100
67.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$447,473,707
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.1117/\$100
69.	2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0773/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.8326/\$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). \$0.6053/\$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). \$0.7723/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70. \$0.8326/\$100