

Taxing Units Other Than School Districts or Water Districts
2020 Tax Rate Calculation Worksheet

Date: 07/29/2020 06:21 PM

2020 TOWN OF CLINT

915-851-3146

Taxing Unit Name

Phone (area code and number)

200 N. San Elizario Rd., Clint, TX, 79836

riocog.org/cities/town-of-clint

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated.

School districts do not use this form, but instead use Comptroller For 50-859 Tax Rate Calculation Worksheet for School Districts. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

STEP 1: 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 year. 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 operation taxes.

Table with 3 columns: Line, No-New-Revenue Rate Activity, and Amount/Rate. It contains 10 rows detailing the calculation of the 2019 total taxable value, tax ceilings, and the final 2019 taxable value subject to Chapter 42.



Line	No-New-Revenue Rate Activity	Amount/Rate
		0
	<b>B. 2019 disputed value:</b>	0
	<b>C. 2019 undisputed value</b> Subtract B from A	0
7.	<b>2019 Chapter 42-related adjusted values.</b> Add Line 5 and 6	0
8.	<b>2019 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 7	\$73,281,784
9.	<b>2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019.</b> Enter the 2019 value of property in deannexed territory.[4]	\$0
10.	<b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> 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.	
	<b>A. Absolute exemptions.</b> Use 2019 market value:	\$1,261
	<b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$60,000
	<b>C. Value loss.</b> Add A and B.<sup>6</sup>	\$61,261
11.	<b>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.</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	<b>A. Use 2019 market value:</b>	\$73,886
	<b>B. 2020 productivity or special appraised value:</b>	\$3,345
	<b>C. Value loss.</b> Subtract B from A.	\$70,541
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$131,802
13.	<b>Adjusted 2019 taxable value.</b> Subtract Line 12 from Line 8	\$73,149,982
14.	<b>Adjusted 2019 taxes.</b> Multiply Line 4 by Line 13 and divide by \$100	\$509,932
15.	<b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and 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. [8]	\$0
16.	<b>Taxes in tax increment financing (TIF) for tax year 2019</b> 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	<b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add Lines 14, and 15, subtract Line 16.	\$509,932
18.	<b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> 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 include homeowners age 65 or older or disabled.[11]	
	<b>A.Certified values</b>	\$78,313,464
	<b>B. Counties</b> Include railroad rolling stock values certified by the Comptroller's office	\$0
	<b>C. Pollution control and energy storage system exemption</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	<b>D. Tax increment financing</b> 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



Line	No-New-Revenue Rate Activity	Amount/Rate
	<b>E. Total 2020 value</b> Add A and B, then subtract C and D	\$78,313,464
19.	<b>Total value of properties under protest or not included on certified appraisal roll. [13]</b>	
	<b>A. 2020 taxable value of properties under protest</b> 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]	\$1,203,636
	<b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, 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
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$1,203,636
20.	<b>2020 tax ceilings.</b> 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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
21.	<b>2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20C.	\$79,517,100
22.	<b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. [18]	\$0
23.	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 Jan. 1, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020. [19]	\$5,704,139
24.	<b>Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.	\$5,704,139
25.	<b>Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.	\$73,812,961
26.	<b>2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100.	\$.690843 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate	\$.690843 /\$100

[1]Tex. Tax Code Section  
[3]Tex. Tax Code Section  
[5]Tex. Tax Code Section  
[7]Tex. Tax Code Section  
[9]Tex. Tax Code Section  
[11]Tex. Tax Code Section  
[13]Tex. Tax Code Section  
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[18]Tex. Tax Code Section  
[20]Tex. Tax Code Section



## STEP 2: 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.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$.697106
29.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	73,281,784
30.	<b>Total 2019 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	510,851
31.	<b>Adjusted 2019 levy for calculating NNR M&amp;O rate.</b> Add Line 31E to Line 30.	510,851
	<b>A. 2019 sales tax specifically to reduce property taxes.</b> 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>B. M&amp;O taxes refunded for years preceding tax year 2019.</b> 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
	<b>C. 2019 taxes in TIF:</b> 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 2020 captured appraised value in Line 18D, enter 0	0
	<b>D. 2019 transferred function:</b> 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.	0
	<b>E. 2019 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	0
32.	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	73,812,961
33.	<b>2020 NNR M&amp;O rate (unadjusted)</b> Divide Line 31 by Line 32 and multiply by \$100.	0.692088
34.	<b>Rate adjustment for state criminal justice mandate.</b> Enter the rate calculated in C. If not applicable, enter 0.	0.000000
	<b>A. 2020 state criminal justice mandate.</b> 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.	0
	<b>B. 2019 state criminal justice mandate</b> 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	0



Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
35.	<b>Rate adjustment for indigent health care expenditures</b> Enter the rate calculated in C. If not applicable, enter 0	0.000000
	<b>A. 2020 indigent health care expenditures</b> 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>B. 2019 indigent health care expenditures</b> 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	0.000000
36.	<b>Rate adjustment for county indigent defense compensation</b> Enter the lessor of C and D. If not applicable, enter 0	0.000000
	<b>A. 2020 indigent defense compensation expenditures</b> 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>B. 2019 indigent defense compensation expenditures</b> 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	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000000
37.	<b>Rate adjustment for county hospital expenditures.</b> Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0
	<b>A. 2020 eligible county hospital expenditures</b> 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>B. 2019 eligible county hospital expenditures</b> 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	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
38.	<b>Adjusted 2020 NNR M&amp;O rate.</b> Add Lines 33, 34, 35, 36, and 37	0.692088
39.	<b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 <b>-or-</b> <b>Other Taxing Unit</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. <b>-or-</b> <b>Taxing unit affected by disaster declaration</b> 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]	0.716311
40.	<b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	



Line	Voter Approval Tax Rate Activity	Amount/Rate
	<b>A. Debt</b> 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>B. Subtract unencumbered fund amount</b> used to reduce total debt.	0
	<b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none)	0
	<b>D. Subtract amount paid</b> from other resource	0
	<b>E. Adjusted debt</b> Subtract B, C and D from A	0
41.	<b>Certified 2019 excess debt collections</b> Enter the amount certified by the collector.	0
42.	<b>Adjusted 2020 debt</b> Subtract Line 41 from Line 40E	0
43.	<b>2020 anticipated collection rate.</b> . 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%	99.08
	<b>A. Enter the 2020 anticipated collection rate</b> certified by the collector	99.08
	<b>B. Enter the 2019 actual collection rate</b>	101.88
	<b>C. Enter the 2018 actual collection rate</b>	102.89
	<b>D. Enter the 2017 actual collection rate</b>	99.08
44.	<b>2020 debt adjusted for collections.</b> Divide Line 42 by Line 43.	0
45.	<b>2020 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	79,517,100
46.	<b>2020 debt rate</b> Divide Line 44 by Line 45 and multiply by \$100.	0.000000
47.	<b>2020 voter-approval tax rate</b>	0.716311
48.	<b>COUNTIES ONLY</b>	0.716311
STEP 3 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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	<b>Taxable sales.</b> 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. 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] <b>-or-</b> <b>Taxing units that adopted the sales tax before November 2019.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0
51.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> ..	79,517,100
52.	<b>Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	<b>2020 NNR tax rate, unadjusted for sales tax.</b> [35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.690843
54.	<b>2020 NNR tax rate, adjusted for sales tax.</b> Subtract Line 52 from Line 53.	\$.690843
55.	<b>2020 voter-approval tax rate, unadjusted for sales tax.</b> [36] Enter the rate from	0.716311



Line	Additional Sales and Use Tax Worksheet	Amount/Rate
	Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	
56.	<b>2020 voter-approval tax rate, adjusted for sales tax.</b> <b>Subtract Line 52 from Line 55.</b>	0.716311

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

#### STEP 4: Additional Rollback Protection 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.

Line	Activity	Amount/Rate
57.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7]	\$0
58.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$79,517,100
59.	<b>Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.716311

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

#### STEP 5: Voter-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 special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

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 is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	<b>2019 unused increment rate.</b> 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.	0.000000
62.	<b>2018 unused increment rate.</b> 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.	0.000000
63.	<b>2017 unused increment rate.</b> 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.	0.000000
64.	<b>2020 unused increment rate.</b> Add Lines 61, 62 and 63.	0.000000
65.	<b>2020 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	0.000000



STEP 6: 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. [41]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet	0.692088
67.	2020 total taxable value Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	79,517,100
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.628795
69.	2020 debt rate Enter the rate from Line 46 of the Voter- Approval Tax Rate Worksheet	0.000000
70.	De minimis rate Add Lines 66, 68 and 69.	1.320883

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.690843
Voter-Approval Tax Rate	0.716311
De minimis rate	1.320883

STEP 8: Taxing Unit Representative Name and Signature

print here Maria O. Pasillas, RTA  
Printed Name of Taxing Unit Representative

sign here Maria O. Pasillas  
Taxing Unit Representative

07/29/2020  
Date



# NOTICE ABOUT 2020 TAX RATES

## Property Tax Rates in TOWN OF CLINT

This notice concerns the 2020 property tax rates for TOWN OF CLINT. 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: \$0.690843

This year's voter-approval tax rate: \$0.716311

To see the full calculations, please visit [www.riocog.org/cities/town-of-clint](http://www.riocog.org/cities/town-of-clint) for a copy of the Tax Rate Calculation Worksheets.

## 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

### 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
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 taxing unit will collect only 99.08% 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 Maria O. Pasillas RTA, Tax Assessor/Collector on July 29, 2020.



7/19/2020

TOWN OF CLINT

2020 Certified Totals

**Total Appraised Value and Total Taxable Value  
as calculated under section 26.04, Tax Code**

	Preceding Tax Year	Current Tax Year
Total appraised value of all property	91,392,715	97,809,094
Total appraised value of new property	8,727,781	5,972,109
Total taxable value of all property	73,247,868	79,517,100
Total taxable value of new property	8,382,698	5,704,139



**City of El Paso, Texas**  
**Summary Results- For Direct Departments**  
**Based on 2021 Budgeted Expenditures**

<b>FY21</b>	<b>El Paso</b>	<b>Anthony</b>	<b>Clint</b>	<b>Horizon</b>	<b>Socorro</b>	<b>El Paso County</b>	<b>San Elizario</b>	<b>Vinton</b>
Vector Control	873,115	34,808	73,199	5,947	42,461	199,799	61,367	13,366
Air Quality (per capita)	127,578	985	182	3,289	6,292	18,646	1,843	397
<b>Grand Total</b>	<b>1,000,693</b>	<b>35,792</b>	<b>73,381</b>	<b>9,236</b>	<b>48,753</b>	<b>218,445</b>	<b>63,210</b>	<b>13,763</b>
Percent of Total Cost	68.39%	2.45%	5.01%	0.63%	3.33%	14.93%	4.32%	0.94%



Total Operational Cost
1,304,062
159,212
1,463,274
100.00%



# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of 0.697106 per \$100 valuation has been proposed by the governing body of TOWN OF CLINT.

PROPOSED TAX RATE	\$0.697106 per \$100
NO-NEW REVENUE TAX RATE	\$0.690843 per \$100
VOTER-APPROVAL TAX RATE	\$0.716311 per \$100
DE MINIMIS RATE	\$1.320883 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for TOWN OF CLINT from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that TOWN OF CLINT may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for TOWN OF CLINT exceeds the voter-approval tax rate for TOWN OF CLINT.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for TOWN OF CLINT, the rate that will raise \$500,000, and the current debt rate for TOWN OF CLINT.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that TOWN OF CLINT is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 10, 2020 at 5:30 PM at Clint Community Center located at 310 N San Elizario Rd. Clint TX 79836 and via telephone. Members of the public may communicate with Council during the public hearing by calling the following number: 1 (701) 802-5167; at the prompt please enter access code 6552724.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, TOWN OF CLINT is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of TOWN OF CLINT at their offices or by attending the public meeting mentioned above.

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

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

The members of the governing body voted on the proposed tax increase as follows:

**FOR:**

Michael Dickey  
Natasha Hernandez

Patricia Franco  
Sandra Hernandez

**AGAINST:**

None

**PRESENT and not voting:**

Mayor Dora H. Aguirre

**ABSENT:**

David Bynum

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by TOWN OF CLINT last year to the taxes proposed to be imposed on the average residence homestead by TOWN OF CLINT this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.697106	\$0.697106	decrease of \$0.000000 OR 0.00%
Average homestead taxable value	\$113,584	\$115,352	increase of 1.55%
Tax on average homestead	\$792	\$804	increase of \$12 OR 1.55%
Total tax levy on all properties	\$510,851	\$554,318	increase of \$43,467 OR 8.51%



# 2020 Governing Body Summary #1A\*

## Benchmark 2020 Tax Rates

### TOWN OF CLINT

Date: 08/13/2020 03:42PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No New Revenue Tax Rate	0.690843	549,338	0
One Percent Tax Increase***	0.697751	554,831	5,493
One Cent Tax Increase***	0.700843	557,290	7,952
De Minimis Rate****	1.320883	1,050,328	500,990
Voter Approval Tax Rate	0.716311	569,590	20,252
Last Year's Tax Rate	0.697106	554,318	4,980
Proposed Tax Rate	0.690843	549,338	-0

\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Tax levies are calculated using line 21 of the No New Revenue Tax Rate Worksheet and this years frozen tax levy on homesteads of the elderly or disabled.

\*\*\*Tax increase compared to no new revenue tax rate.