

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

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	\$628,244,346
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.	\$628,244,346
4.	2020 total adopted tax rate.	\$0.405000/\$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: \$0 B. 2020 disputed value: -\$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$628,244,346

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

KIMBLE COUNTY - County General Fund

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: \$359,420 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$319,640 C. Value loss. Add A and B. ⁶	\$679,060
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: \$0 B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$679,060
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.	\$627,565,286
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$2,541,639
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	\$2,493
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ₁₀	\$2,544,132

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

KIMBLE COUNTY - County General Fund

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: \$721,793,963</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. \$721,793,963</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 \$6,588,360</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

KIMBLE COUNTY - County General Fund

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$6,588,360
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	\$728,382,323
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	\$104,320,200
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$104,320,200
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$624,062,123
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.4076/\$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	\$0.4076/\$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

KIMBLE COUNTY - County General Fund

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.	\$0.4050/\$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> .	\$628,244,346
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$2,544,389
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.	+ \$2,493
	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.	- \$0

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

<p>31. (cont.)</p>	<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;">\$2,493</p> <p>E. Add line 30 to 31D.</p>	<p>\$2,546,882</p>
<p>32.</p>	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$624,062,123</p>
<p>33.</p>	<p>2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.</p>	<p>\$0.4081/\$100</p>
<p>34.</p>	<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;">\$45,682</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;">\$45,621</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>\$0/\$100</p>

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ 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.	\$13,889	
	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.	\$37,537	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$-0.0037/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$-0.0037/\$100
36.	Rate adjustment for county indigent defense compensation.²⁵ 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.	\$21,600	
	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.	\$20,637	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0.0001/\$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.	\$0.0001/\$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		\$0.0001/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

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.	\$0.4045/\$100

26 Tex. Tax Code § 26.0443

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

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. \$0.4045/\$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 \$0.4186/\$100</p>	
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). \$0/\$100</p>	

27 Tex. Tax Code § 26.042(a)

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

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>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 97.0000%</p> <p>B. Enter the 2020 actual collection rate. 96.6100%</p> <p>C. Enter the 2019 actual collection rate. 97.0800%</p> <p>D. Enter the 2018 actual collection rate. 97.7500%</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>	97.0000%

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

KIMBLE COUNTY - County General Fund

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> .	\$728,382,323
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.	\$0.4186/\$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.	\$0.4186/\$100

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

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 <p style="text-align: center;">-OR-</p> 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> .	\$728,382,323
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> .	\$0.4076/\$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.	\$0.4076/\$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> .	\$0.4186/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.4186/\$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

KIMBLE COUNTY - County General Fund

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> .	\$728,382,323
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).	\$0.4186/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet

KIMBLE COUNTY - County General Fund

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> .	\$0.4045/\$100
69.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$728,382,323
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.0686/\$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.	\$0.4731/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ 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 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).
Indicate the line number used: 56 \$0.4076/\$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: 62 \$0.4186/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72. \$0.4731/\$100

**ORDER FOR TAX RATE EXCEEDING VOTER-APPROVAL RATE WITHOUT
MANDATORY ELECTION**

WHEREAS, a disaster declaration was issued by Governor Abbott on February 12, 2021 for all 254 Texas counties pursuant to Section 418.014, Government Code;

WHEREAS, increase expenditure of money by this county is necessary to respond to this disaster;

WHEREAS, pursuant to Senate Bill 1438, 87th Legislature, Regular Session, this county is entitled to adopt a property tax rate that exceeds the voter-approval tax rate without the election required under Section 26.07, Tax Code;

IT IS HEREBY ORDERED BY THE COMMISSIONERS COURT that pursuant to Section 26.042(d), Tax Code, the property tax rate adopted by this county may exceed the voter-approval rate without an election under Section 26.07, Tax Code to approve the tax rate.

READ AND ADOPTED BY A VOTE OF 3 AYES AND 0 NAYS ON THIS 29th DAY OF JULY, 2021.



Delbert R. Roberts
County Judge

ABSENT

Brayden Schulze
Commissioner, Precinct 1



Kelly Simon
Commissioner, Precinct 2

ABSENT

Dennis Dunagan
Commissioner, Precinct 3



Kenneth Hoffman
Commissioner, Precinct 4

Attest:


Haydee Torres, County Clerk



KIMBLE COUNTY COMMISSIONERS COURT MEETING

Notice is hereby given that the Kimble County Commissioners Court will convene in the County Courtroom of the Kimble County Courthouse, 501 Main Street, Junction, Texas 76849, at 9:00 a.m. on Tuesday, July 13, 2021

AGENDA

1. Call to order.
2. Convene meeting and establish quorum.
3. Consideration and approval of minutes of preceding meeting(s).
4. Public comments are welcome. Please limit comments to five minutes or less.
5. Consideration, discussion and possible action regarding status of county roads and related matters, including report by county road supervisor regarding road conditions, maintenance and repair.
6. Consideration, discussion and possible action regarding court order prohibiting outdoor burning in the unincorporated area of Kimble County.
7. Consideration, discussion and possible action regarding request(s) for 911 addressing and name(s) of private roads.
8. Consideration, discussion and possible action regarding the Kimble County Central Appraisal Districts monthly property tax collection report to the Commissioners Court.
9. Consideration, discussion and possible action regarding Lease agreement with Meals on Wheels and the county property at 404 College Street in Junction, Texas.
10. Consideration, discussion and possible action regarding a check donations from K 7 J Control, Inc., DBA Johnson's Pest Control in the amount of \$250.00, Gipson Construction LLC \$100.00, Junction National Bank \$250.00 to the Kimble County Library for the summer reading program.
11. Consideration, discussion and possible action regarding Order of the Commissioners Court to set the 2021 tax rate for the 2022 Budget by using the de minimis rate found in the Tax Code Section 26.04 (c-1).
12. Consideration, and approval of bills and accounts and authorization to pay bills and accounts.
13. Consideration, discussion and possible action regarding amendment of the budget to conform to authorized revenues and expenditures.
14. Adjournment.

This notice is given and posted pursuant to the Texas Open Meetings Act, Title 5, Chapters 551 and 552, Texas Government Code.

County Judge