



OF THE POLK COUNTY COMMISSIONERS COURT  
Setting the 2020 Tax Rate (to fund the FY2021 Budget)

WE, the undersigned, being the membership of the Commissioners Court of Polk County, do hereby acknowledge that all statutory requirements related to the setting of the 2020 Tax Rate have been satisfied;

THE COMMISSIONERS COURT, meeting on this the 11<sup>th</sup> day of August, 2020, in a properly called session with the following Members present:

- Sydney Murphy County Judge
- Bob Willis Commissioner, Precinct 1
- Ronnie Vincent Commissioner, Precinct 2
- Milton Purvis Commissioner, Precinct 3
- Tommy Overstreet Commissioner, Precinct 4

And the following Members absent:

NONE

considered a motion made by Willis, Commissioner Precinct 1 and second by Vincent, Commissioner Precinct 2 that the 2020 property tax rate be adopted as 0.6461, which is less than the 2020 No New Revenue Tax Rate of 0.6668.

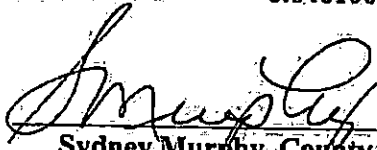
IN FAVOR: Sydney Murphy, Bob Willis, Ronnie Vincent, Milton Purvis, Tommy Overstreet

OPPOSED: NONE

The aforementioned vote representing the (60%) majority of the Court voting in favor of the motion, as required by law;

THEREFORE, BE IT ORDERED that the Polk County 2019 Tax Rate is set as follows:

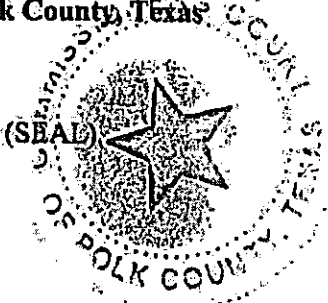
General Fund	0.400191
Road & Bridge (combined)	0.147100
Maintenance & Operation Rate	0.547291
Debt (Service) Rate	0.098809
<b>TOTAL COUNTY TAX RATE</b>	<b>0.646100</b>

  
Sydney Murphy, County Judge  
Polk County, Texas

Attest

BY: Schelana Hock  
Schelana Hock, County Clerk

Date: August 11, 2020



TNT-883 05-20

*Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.*

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.6461 per \$100 valuation has been proposed by the governing body of POLK COUNTY.

PROPOSED TAX RATE	\$0.6461 per \$100
NO-NEW-REVENUE TAX RATE	\$0.6563 per \$100
VOTER-APPROVAL TAX RATE	\$0.6637 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 POLK COUNTY from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that POLK COUNTY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that POLK COUNTY is not proposing to increase property taxes for the 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 11, 2020 at 9:30 AM at Polk County Courthouse Commissioner's Courtroom.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, POLK COUNTY is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting Polk County of POLK COUNTY at their offices or by attending the public meeting mentioned above.

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

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

*(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)*

FOR the proposal:	Sydney Murphy, Bob Willis, Ronnie Vincent, Milton Purvis
AGAINST the proposal:	
PRESENT and not voting:	
ABSENT:	Tommy "Charles" Overstreet

TNT-883 05-20

The 86th 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 POLK COUNTY last year to the taxes proposed to be imposed on the average residence homestead by POLK COUNTY this year.

	2019	2020	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.6461	\$0.6461	0% increase
<b>Average homestead taxable value</b>	\$126,957	\$130,306	3% increase
<b>Tax on average homestead</b>	\$820	\$842	3% increase
<b>Total tax levy on all properties</b>	\$19,518,518	\$19,245,640	1% decrease

For assistance with tax calculations, please contact the tax assessor for POLK COUNTY at (936)327-6801 or [leslie.jones-burks@co.polk.tx.us](mailto:leslie.jones-burks@co.polk.tx.us).

# NOTICE OF 2020 TAX YEAR PROPOSED PROPERTY TAX RATE FOR POLK COUNTY

A tax rate of \$0.646100 per \$100 valuation has been proposed by the governing body of POLK COUNTY.

PROPOSED TAX RATE	\$0.646100 per \$100
PRECEDING YEAR'S TAX RATE	\$0.646100 per \$100
EFFECTIVE TAX RATE	\$0.656300 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for POLK COUNTY from the same properties in both the 2019 tax year and the 2020 tax year.

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

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

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

Leslie Jones Burks  
Polk County Tax Assessor-Collector  
416 North Washington, Livingston, TX, 77351  
(936)327-6801  
leslie.jones-burks@co.polk.tx.us  
polk.co.tx.us

## 2020 Notice of Tax Rates in POLK COUNTY

Property Tax Rates in POLK COUNTY. This notice concerns the 2020 property tax rates for POLK COUNTY. 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.

### General Fund

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

Last year's adjusted taxes (after subtracting taxes on lost property)	\$19,864,276
This year's adjusted taxable value (after subtracting value of new property)	\$2,978,740,111
= This year's no-new-revenue tax rate	0.666800/\$100
This year's total no-new- revenue tax rate	0.666800/\$100
+ This year's adjustments to the no-new-revenue tax rate	\$0 /\$100
= This year's adjusted no-new- revenue tax rate	0.666800/\$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)	\$19,479,566
This year's adjusted taxable value (after subtracting value of new property)	\$2,978,740,111
= This year's voter-approval operating tax rate	0.653900/\$100

× (1.035 or 1.08, as applicable) = this year's maximum operating rate	0.676700/\$100
+ This year's debt rate	0.084100/\$100
= This year's voter-approval tax rate for each fund	0.760800/\$100
This year's total voter- = approval tax rate (unadjusted)	0.760800/\$100
+ The unused increment rate, if applicable	0.000000/\$100
= This year's total voter- approval tax rate	0.6729/\$100

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

### Unencumbered Fund Balances: General Fund

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
GENERAL FUND	\$12,248,157
ROAD & BRIDGE FUNDS	\$1,647,123

### 2020 Debt Service: General Fund

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
SERIES 2014 TAX NOTES	\$240,000	\$2,400	\$0	\$242,400
SERIES 2015 TAX NOTES	\$155,000	\$4,584	\$0	\$159,584
CONTRACTUAL OBLIGATIONS SERIES 2016	\$120,000	\$33,669	\$0	\$153,669
SERIES 2016 TAX NOTES	\$20,000	\$1,122	\$0	\$21,122
GEN. OBLG REFUNDING BONDS SERIES 2017	\$780,000	\$84,600	\$0	\$864,600
SERIES 2018 TAX NOTES	\$150,000	\$20,521	\$0	\$170,521
SERIES 2019 TAX NOTES	\$240,000	\$32,085	\$0	\$272,085

SERIES 2020 TAX NOTES	\$65,000	\$5,096	\$0	\$70,096
GEN. OBLG. REFUNDING BONDS SERIES 2020	\$1,025,000	\$417,000	\$0	\$1,442,000
BONDS FEES & ISSUANCE COSTS (ESTIMATED)	\$0	\$0	\$4,000	\$4,000
Total required for 2020 debt service				\$3,400,077
-	Amount (if any) paid from funds listed in unencumbered funds			\$851,385
-	Amount (if any) paid from other resources			\$0
-	Excess collections last year			\$0
=	Total to be paid from taxes in 2020			\$2,548,692
+	Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2020			\$0
=	Total Debt Levy			\$2,548,692

### **No-New-Revenue Tax Rate Adjustments**

#### **State Criminal Justice Mandate (Counties)**

The Polk County Tax County Auditor certifies that Polk County Tax County has spent \$0 (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Polk County Tax County Sheriff has provided Polk County Tax County information on these costs, minus the state revenues received for reimbursement of such costs.

#### **Schedule E - Transfer of Department, Function or Activity**

The N/A spent \$ 0 from July 1, 2019 to June 30, 2020 on the N/A . The N/A operates this function in all or a majority of the N/A .  
Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.  
*[Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.]*

#### **Indigent Health Care Compensation Expenditures (Counties)**

The POLK COUNTY spent \$0 from June 1, 2019 to July 1, 2020 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is 0. This increased the no-new-revenue tax rate by /\$100.

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

Name of person preparing this notice: Leslie Jones Burks

Position: Tax Assessor Collector

Date prepared: July 22, 2020

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

# 2020 Tax Rate Calculation Worksheet

## POLK 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.	<b>2019 total taxable value.</b> 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). <sup>1</sup>	\$3,607,113,225
2.	<b>2019 tax ceilings.</b> 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. <sup>2</sup>	\$577,887,982
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.	\$3,029,225,243
4.	<b>2019 total adopted tax rate.</b>	\$0.646100/\$100
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b> A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: -\$0 C. 2019 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2019 ARB certified value: \$60,222,047 B. 2019 disputed value: -\$54,402,384 C. 2019 undisputed value. Subtract B from A. <sup>4</sup>	\$5,819,663
7.	<b>2019 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$5,819,663
8.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$3,035,044,906

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**  
**POLK COUNTY - General Fund**

**No-New-Revenue Tax Rate (continued)**

<b>9.</b>	<b>2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory.<sup>5</sup></b>	\$0
<b>10.</b>	<b>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.</b> <b>A. Absolute exemptions. Use 2019 market value:</b> <span style="float:right">\$1,464,577</span> <b>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:</b> <span style="float:right">+ \$10,446,557</span> <b>C. Value loss. Add A and B.<sup>6</sup></b>	\$11,911,134
<b>11.</b>	<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. Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.</b> <b>A. 2019 market value:</b> <span style="float:right">\$2,330,714</span> <b>B. 2020 productivity or special appraised value:</b> <span style="float:right">- \$171,806</span> <b>C. Value loss. Subtract B from A.<sup>7</sup></b>	\$2,158,908
<b>12.</b>	<b>Total adjustments for lost value. Add lines 9, 10C and 11C.</b>	\$14,070,042
<b>13.</b>	<b>Adjusted 2019 taxable value. Subtract line 12 from line 8.</b>	\$3,020,974,864
<b>14.</b>	<b>Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.</b>	\$19,518,518
<b>15.</b>	<b>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.<sup>8</sup></b>	\$31,865
<b>16.</b>	<b>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".<sup>9</sup></b>	\$0
<b>17.</b>	<b>Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16.<sup>10</sup></b>	\$19,550,383

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(e)

10 Tex. Tax Code § 26.012(13)

## 2020 Tax Rate Calculation Worksheet

### POLK COUNTY - General Fund

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><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 includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$3,625,856,222</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$6,444,447</span></p> <p><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: <span style="float: right;">- \$0</span></p> <p><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.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2020 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$3,632,300,669</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><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.<sup>14</sup> <span style="float: right;">\$0</span></p> <p><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 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.<sup>15</sup> <span style="float: right;">+ \$0</span></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**  
**POLK COUNTY - General Fund**

**No-New-Revenue Tax Rate (concluded)**

<b>19.</b> (cont.)	<b>C. Total value under protest or not certified. Add A and B.</b>	\$0
<b>20.</b>	<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 units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$604,935,164
<b>21.</b>	<b>2020 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$3,027,365,505
<b>22.</b>	<b>Total 2020 taxable value of properties in territory annexed after January 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>	\$0
<b>23.</b>	<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 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. <sup>19</sup>	\$48,625,394
<b>24.</b>	<b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.	\$48,625,394
<b>25.</b>	<b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.	\$2,978,740,111
<b>26.</b>	<b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.6563/\$100
<b>27.</b>	<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. <sup>21</sup>	\$0.6563/\$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

### POLK 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.	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$0.5445/\$100
29.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,035,044,906
30.	<b>Total 2019 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$16,527,033
31.	<p><b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30.</p> <p><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&amp;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.</p> <p style="text-align: right;">\$2,661,452</p> <p><b>B. M&amp;O taxes refunded for years preceding tax year 2019:</b> Enter the amount of M&amp;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.</p> <p style="text-align: right;">+ \$26,529</p> <p><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 2019 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

**2020 Tax Rate Calculation Worksheet**  
**POLK COUNTY - General Fund**

**Voter-Approval Tax Rate (continued)**

31. (cont.)	<p><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.</p> <p align="right">+/- \$0</p> <p><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.</p> <p align="right">\$2,687,981</p>	
32.	<p><b>Adjusted 2020 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,978,740,111
33.	<p><b>2020 NNR M&amp;O rate. (unadjusted)</b> Divide line 31 by line 32 and multiply by \$100.</p>	\$0.645/\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><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.</p> <p align="right">\$0</p> <p><b>B. 2019 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.</p> <p align="right">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p align="right">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

**2020 Tax Rate Calculation Worksheet  
POLK COUNTY - General Fund**

**Voter-Approval Tax Rate (continued)**

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

<sup>24</sup> Tex. Tax Code § 26.0442

<sup>25</sup> Tex. Tax Code § 26.0442

**2020 Tax Rate Calculation Worksheet**  
**POLK COUNTY - General Fund**

**Voter-Approval Tax Rate (continued)**

37.	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p><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</p> <p><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.</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p>
38.	<p><b>Adjusted 2020 NNR M&amp;O rate.</b> Add lines 33, 34, 35, 36, and 37.</p>	<p align="right">\$0.645/\$100</p>
39.	<p><b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p><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.<sup>27</sup></p>	<p align="right">\$0.6675/\$100</p>

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

**2020 Tax Rate Calculation Worksheet**  
**POLK COUNTY - General Fund**

**Voter-Approval Tax Rate (concluded)**

40.	<p><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:</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&amp;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. <span style="float:right">\$3,400,077</span></p> <p>B: Subtract unencumbered fund amount used to reduce total debt. <span style="float:right">-\$851,385</span></p> <p>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). <span style="float:right">-\$0</span></p> <p>D: Subtract amount paid from other resources. <span style="float:right">-\$0</span></p> <p>E: Adjusted debt. Subtract B, C and D from A. <span style="float:right">\$2,548,692</span></p>	
41.	<p><b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector.<sup>28</sup></p>	\$0
42.	<p><b>Adjusted 2020 debt.</b> Subtract line 41 from line 40E.</p>	\$2,548,692
43.	<p><b>2020 anticipated collection rate.</b> 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%.<sup>29</sup></p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float:right">100.0000%</span></p> <p>B. Enter the 2019 actual collection rate. <span style="float:right">100.0000%</span></p> <p>C. Enter the 2018 actual collection rate: <span style="float:right">100.0000%</span></p> <p>D. Enter the 2017 actual collection rate. <span style="float:right">100.0000%</span></p>	100.0000%
44.	<p><b>2020 debt adjusted for collections.</b> Divide line 42 by line 43.</p>	\$2,548,692
45.	<p><b>2020 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$3,027,365,505
46.	<p><b>2020 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.</p>	\$0.0841/\$100
47.	<p><b>2020 voter-approval tax rate.</b> Add lines 39 and 46.</p>	\$0.7516/\$100
48.	<p><b>COUNTIES ONLY.</b> 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.</p>	\$0.7516/\$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

### POLK 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.

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. <sup>32</sup> 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.	<p><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.<sup>33</sup></p> <p><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.<sup>34</sup></p> <p style="text-align: center;">-OR-</p> <p><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.</p>	\$2,661,452
51.	<b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,027,365,505
52.	<b>Sales tax adjustment rate.</b> Divide line 50 by line 51 and multiply by \$100.	\$0.0879/\$100
53.	<b>2020 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.6563/\$100
54.	<p><b>2020 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.</p>	\$0.6563/\$100
55.	<b>2020 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.7516/\$100
56.	<b>2020 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 52 from line 55.	\$0.6637/\$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

### POLK 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.

57.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
58.	<b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,027,365,505
59.	<b>Additional rate for pollution control.</b> Divide line 57 by line 58 and multiply by 100.	\$0/\$100
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 (units with the additional sales tax).	\$0.6637/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

## 2020 Tax Rate Calculation Worksheet

### POLK COUNTY - General Fund

#### 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.<sup>39</sup> 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.<sup>40</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>41</sup>

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/\$100
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/\$100
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/\$100
64.	<b>2020 unused increment rate.</b> Add lines 61, 62, and 63.	\$0/\$100
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).	\$0.6637/\$100

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code § 26.063(a)(1)

**2020 Tax Rate Calculation Worksheet**  
**POLK 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. <sup>42</sup>

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. <sup>43</sup>

<b>66.</b>	<b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.645/\$100
<b>67.</b>	<b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$3,027,365,505
<b>68.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.	\$0.0165/\$100
<b>69.</b>	<b>2020 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0841/\$100
<b>70.</b>	<b>De minimis rate.</b> Add lines 66,68, and 69.	\$0.7456/\$100

<sup>42</sup> Tex. Tax Code § 26.012(8-a)

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-New-Revenue tax rate.</b> As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$0.6563/\$100
<b>Voter-approval tax rate.</b> 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).	\$0.6637/\$100
<b>De minimis rate.</b> If applicable, enter the de minimis rate from line 70.	\$0.7456/\$100

**Taxing Unit Representative Name and Signature**

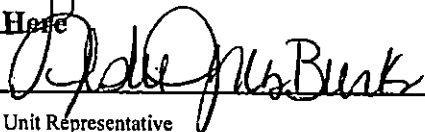
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.<sup>44</sup>

**Print Here**

\_\_\_\_\_  
Leslie Jones Burks

Printed Name of Taxing Unit Representative

**Sign Here**

\_\_\_\_\_  


Taxing Unit Representative

**Date**

\_\_\_\_\_  
7/28/2020

44 Tex. Tax Code § 26.04(c)

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

Entity Name: POLK COUNTY

Date: 07/28/2020

	<b>General Fund</b>
1.2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$3,035,044,906
2.2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.646100
3.Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$31,865
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$19,641,290
5.2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$3,027,365,505
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.	0.656300
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.	\$19,868,600
8.Last year's total levy. Sum of line 4 for all funds.	\$19,641,290
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.	\$19,868,600
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$227,310

**POLK COUNTY**  
**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 25) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 19,571,824	Additional Tax Levy Compared to no-new- revenue tax rate levy of 19,549,471
Last Year's Tax Rate	0.646100	\$19,245,640	\$-326,184	\$-303,831
No-New-Revenue Tax Rate	0.656300	\$19,549,471	\$-22,353	\$0
Notice & Hearing Limit*	0.656300	\$19,549,471	\$-22,353	\$0
Voter-Approval Tax Rate	0.663700	\$19,769,898	\$198,074	\$220,427
Proposed Tax Rate	0.000000	\$0	\$-19,571,824	\$-19,549,471

**No-New-Revenue Tax Rate Increase to General Fund in Cents per \$100**

0.00	0.656300	19,549,471	-22,353	0
0.50	0.661300	19,698,408	126,584	148,937
1.00	0.666300	19,847,345	275,521	297,874
1.50	0.671300	19,996,282	424,458	446,811
2.00	0.676300	20,145,219	573,395	595,748
2.50	0.681300	20,294,156	722,332	744,685
3.00	0.686300	20,443,093	871,269	893,622
3.50	0.691300	20,592,030	1,020,206	1,042,559
4.00	0.696300	20,740,967	1,169,143	1,191,496
4.50	0.701300	20,889,904	1,318,080	1,340,433
5.00	0.706300	21,038,841	1,467,017	1,489,370
5.50	0.711300	21,187,778	1,615,954	1,638,307
6.00	0.716300	21,336,715	1,764,891	1,787,244
6.50	0.721300	21,485,652	1,913,828	1,936,181
7.00	0.726300	21,634,589	2,062,765	2,085,118
7.50	0.731300	21,783,526	2,211,702	2,234,055
8.00	0.736300	21,932,463	2,360,639	2,382,992
8.50	0.741300	22,081,400	2,509,576	2,531,929
9.00	0.746300	22,230,337	2,658,513	2,680,866
9.50	0.751300	22,379,274	2,807,450	2,829,803
10.00	0.756300	22,528,211	2,956,387	2,978,740
10.50	0.761300	22,677,148	3,105,324	3,127,677
11.00	0.766300	22,826,085	3,254,261	3,276,614
11.50	0.771300	22,975,022	3,403,198	3,425,551
12.00	0.776300	23,123,959	3,552,135	3,574,488
12.50	0.781300	23,272,896	3,701,072	3,723,425
13.00	0.786300	23,421,833	3,850,009	3,872,362
13.50	0.791300	23,570,770	3,998,946	4,021,299
14.00	0.796300	23,719,708	4,147,883	4,170,236
14.50	0.801300	23,868,645	4,296,820	4,319,173

- \*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 25 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 Property Tax Rates in POLK COUNTY

This notice concerns 2020 property tax rates for POLK COUNTY. 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.

	<b>General Fund</b>
<b>Last year's tax rate:</b>	
Last year's operating taxes	\$18,178,205
Last year's debt taxes	\$3,390,345
Last year's total taxes	\$21,568,550
Last year's tax base	\$3,020,974,864
Last year's total tax rate	0.646100/\$100
 <b>This year's effective tax rate:</b>	
Last year's adjusted taxes (after subtracting taxes on lost property)	\$19,550,383
÷ This year's adjusted tax base (after subtracting value of new property)	\$2,978,740,111
= This year's effective tax rate for each fund	0.656300/\$100
Total effective tax rate	0.656300/\$100
 <b>This year's rollback tax rate:</b>	
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)	\$19,215,014
÷ This year's adjusted tax base	\$2,978,740,111
= This year's effective operating rate	0.645000/\$100
× 1.08 = this year's maximum operating rate	0.667500/\$100

+ This year's debt rate	0.084100/\$100
= This year's rollback rate for each fund	0.751600/\$100
This year's total rollback rate	0.751600/\$100

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0.087900/\$100
= Rollback tax rate	0.663700/\$100

## Statement of Increase/Decrease

If POLK COUNTY adopts a 2020 tax rate equal to the effective tax rate of 0.656300 per \$100 of value, taxes would increase compared to 2019 taxes by \$ 227,310.

## Schedule A: Unencumbered Fund Balances: General Fund

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
GENERAL FUND	12,248,157
ROAD & BRIDGE FUNDS	1,647,123

## Schedule B: 2020 Debt Service: General Fund

The 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
SERIES 2014 TAX NOTES	240,000	2,400	0	242,400
SERIES 2015 TAX NOTES	155,000	4,584	0	159,584
CONTRACTUAL OBLIGATIONS SERIES 2016	120,000	33,669	0	153,669
SERIES 2016 TAX NOTES	20,000	1,122	0	21,122
GEN. OBLG REFUNDING BONDS SERIES 2017	780,000	84,600	0	864,600
SERIES 2018 TAX NOTES	150,000	20,521	0	170,521
SERIES 2019 TAX NOTES	240,000	32,085	0	272,085
SERIES 2020 TAX NOTES	65,000	5,096	0	70,096
GEN. OBLG. REFUNDING BONDS SERIES 2020	1,025,000	417,000	0	1,442,000
BONDS FEES & ISSUANCE COSTS (ESTIMATED)	0	0	4,000	4,000
Total required for 2020 debt service				\$3,400,077
- Amount (if any) paid from funds listed in Schedule A				\$851,385
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2020				\$2,548,692
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2020				\$0
= Total Debt Levy				\$2,548,692

**Schedule C - Expected Revenue from Additional Sales Tax**

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 2,661,452 in additional sales and use tax revenues.

**For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

**Schedule D - State Criminal Justice Mandate (For Counties)**

The Polk County Tax County Auditor certifies that Polk County Tax County has spent \$ 0 in the previous 12 months beginning 06/01/2019, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Polk County Tax County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

**Schedule E - Transfer of Department, Function or Activity**

The N/A spent \$ 0 from July 1, 2019 to June 30, 2020 on the N/A . The N/A operates this function in all or a majority of the N/A . Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function. [Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.]

**Schedule F - Enhanced Indigent Health Care Expenditures**

The POLK COUNTY spent \$ 0 from June 1, 2019 to July 1, 2020 on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is 0.

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This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 416 North Washington, Livingston, TX 77351.

Name of person preparing this notice: Leslie Jones Burks

Title: Tax Assessor Collector

Date prepared: July 22, 2020