

# 2021 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

Form 50-859

BLAND INDEPENDENT SCHOOL DISTRICT

(903) 776-2239

School District's Name

Phone (area code and number)

2556 LAKE AVE, FARMERSVILLE, TX 75442

blandisd.us

School District's Address, City, State, ZIP Code

School District'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 tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). <sup>1</sup>	\$ <u>277,496,974</u>
2.	<b>2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ <u>32,936,106</u>
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>244,552,262</u>
4.	<b>2020 total adopted tax rate.</b>	\$ <u>1.152700</u> / \$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b> ..... \$ _____ <b>B. 2020 values resulting from final court decisions:</b> ..... - \$ _____ <b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$ _____
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. 2020 ARB certified value:</b> ..... \$ _____ <b>B. 2020 disputed value:</b> ..... - \$ _____ <b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ _____
7.	<b>2020 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ _____
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>244,552,262</u>
9.	<b>2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$ _____

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)  
<sup>5</sup> Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the school district 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, or 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.</p> <p><b>A. Absolute exemptions.</b> Use 2020 market value: ..... \$ <u>128,290</u></p> <p><b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: ..... + \$ <u>1,638,072</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ <u>1,766,362</u>
11.	<p><b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p><b>A. 2020 market value.</b> ..... \$ <u>703,065</u></p> <p><b>B. 2021 productivity or special appraised value:</b> ..... - \$ <u>18,260</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ <u>684,805</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>2,451,167</u>
13.	<b>Adjusted 2020 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>242,101,055</u>
14.	<b>Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>2,790,699</u>
15.	<p><b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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. <sup>8</sup></p>	\$ <u>20,930</u>
16.	<p><b>Adjusted 2020 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.</p>	\$ <u>2,811,629</u>
17.	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>321,853,381</u></p> <p><b>B. 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: ..... - \$ _____</p> <p><b>C. Total 2021 value.</b> Subtract B from A.</p>	\$ <u>321,853,381</u>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2021 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. <sup>13</sup> ..... \$ _____</p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. <sup>14</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ _____
19.	<p><b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup></p>	\$ <u>3,509,411</u>

<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(6)  
<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2021 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ <u>286,759,270</u>
21.	<b>Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$ <u>0</u>
22.	<b>Total 2021 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 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 school district after Jan. 1, 2020, and be located in a new improvement.	\$ <u>12,138,929</u>
23.	<b>Total adjustments to the 2021 taxable value.</b> Add lines 21 and 22.	\$ _____
24.	<b>Adjusted 2021 taxable value.</b> Subtract line 23 from line 20.	\$ <u>274,620,341</u>
25.	<b>2021 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ <u>1.023800</u> /\$100

**SECTION 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. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>16</sup>

- 1. Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- 2. Enrichment Tax Rate (DTR):**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- 3. Debt Rate:** The debt rate includes the debt service necessary to pay the school district'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 MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2021 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ <u>0.827000</u> /\$100
27.	<b>2021 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26</sup>	\$ <u>0.050000</u> /\$100
	A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) .....	\$ _____/\$100
	B. \$0.05 per \$100 of taxable value .....	\$ _____/\$100
28.	<b>2021 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. <sup>27</sup>	\$ <u>0.877000</u> /\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2021 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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.<sup>28</sup></p> <p>Enter debt amount: ..... \$ <u>912,850</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>200,000</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ _____</p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ <u>712,850</u>
30.	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
31.	<b>Adjusted 2021 debt.</b> Subtract line 30 from line 29D.	\$ <u>712,850</u>
32.	<p><b>2021 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%.<sup>30</sup></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>31</sup> <u>100</u> %</p> <p>B. Enter the 2020 actual collection rate <u>94</u> %</p> <p>C. Enter the 2019 actual collection rate <u>95</u> %</p> <p>D. Enter the 2018 actual collection rate <u>94</u> %</p>	<u>100</u> %
33.	<p><b>2021 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.</p>	\$ <u>712,850</u>
34.	<b>2021 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>286,759,270</u>
35.	<b>2021 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.248500</u> / \$100
36.	<p><b>2021 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ <u>1.125500</u> / \$100

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p><b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ.<sup>33</sup> The school district shall provide its tax assessor with a copy of the letter.<sup>34</sup></p>	\$ _____

<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2021 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ _____/\$100
40.	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ _____/\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
42.	<b>2020 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
43.	<b>Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ _____/\$100
44.	<b>2021 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____/\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.023800/\$100  
 Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.125500/\$100  
 As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: \_\_\_\_\_

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here** → Brian Bymaster  
 Printed Name of School District Representative

**sign here** → [Signature]  
 School District Representative

8-5-2021  
 Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)

# 2021 CERTIFIED TOTALS

SBL - BLAND ISD  
Grand Totals

Property Count: 2,700

7/22/2021 10:03:19AM

Land	Value			
Homesite	44,281,199			
Non Homesite	48,467,521			
Ag Market	160,522,736			
Timber Market	0	<b>Total Land</b>	(+)	253,271,456

Improvement	Value			
Homesite	195,974,629			
Non Homesite	57,669,594	<b>Total Improvements</b>	(+)	253,644,223

Non Real	Count	Value		
Personal Property	107	25,311,735		
Mineral Property	0	0		
Autos	0	0	<b>Total Non Real</b>	(+) 25,311,735
			<b>Market Value</b>	= 532,227,414

Ag	Non Exempt	Exempt		
Total Productivity Market	160,278,516	244,220		
Ag Use	2,863,901	2,140	<b>Productivity Loss</b>	(-) 157,414,615
Timber Use	0	0	<b>Appraised Value</b>	= <u>374,812,799</u>
Productivity Loss	157,414,615	242,080	<b>Homestead Cap</b>	(-) 16,058,860
			<b>Assessed Value</b>	= 358,753,939
			<b>Total Exemptions Amount</b>	(-) 59,139,690
			<b>(Breakdown on Next Page)</b>	

**Net Taxable** = 299,614,249

(17) A

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,446,717	2,457,819	17,056.80	17,313.36	29		
OV65	39,068,227	29,288,928	211,678.76	213,003.02	296		
<b>Total</b>	<b>42,514,944</b>	<b>31,746,747</b>	<b>228,735.56</b>	<b>230,316.38</b>	<b>325</b>	<b>Freeze Taxable</b>	(-) 31,746,747
<b>Tax Rate</b>	1.152700						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	357,680	322,680	273,067	49,613	1		
<b>Total</b>	<b>357,680</b>	<b>322,680</b>	<b>273,067</b>	<b>49,613</b>	<b>1</b>	<b>Transfer Adjustment</b>	(-) 49,613
						<b>Freeze Adjusted Taxable</b>	= 267,817,889

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 3,315,872.37 = 267,817,889 \* (1.152700 / 100) + 228,735.56

Certified Estimate of Market Value 532,227,414  
 Certified Estimate of Taxable Value 299,614,249

Tax Increment Finance Value 0  
 Tax Increment Finance Levy 0.00

Property Count: 2,700

SBL - BLAND ISD  
Grand Totals

7/22/2021

10:03:24AM

## Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	31	0	274,254	274,254
DSTRS	1	0	31,427	31,427
DV1	5	0	53,000	53,000
DV1S	1	0	0	0
DV2	5	0	37,500	37,500
DV3	5	0	50,000	50,000
DV4	24	0	155,228	155,228
DV4S	3	0	14,850	14,850
DVHS	17	0	2,532,997	2,532,997
DVHSS	1	0	239,197	239,197
EX-XN	10	0	581,744	581,744
EX-XR	7	0	1,305,090	1,305,090
EX-XV	43	0	29,931,651	29,931,651
EX366	4	0	940	940
HS	919	0	20,860,884	20,860,884
MASSS	1	0	244,358	244,358
OV65	334	0	2,730,790	2,730,790
OV65S	3	0	30,000	30,000
SO	2	65,780	0	65,780
<b>Totals</b>		<b>65,780</b>	<b>59,073,910</b>	<b>59,139,690</b>

# 2021 CERTIFIED TOTALS

Property Count: 2,700

SBL - BLAND ISD  
Grand Totals

7/22/2021 10:03:24AM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	550	1,321.7005	\$4,306,010	\$96,580,843	\$82,658,658
B	MULTIFAMILY RESIDENCE	6	4.6840	\$0	\$2,087,067	\$2,087,067
C1	VACANT LOTS AND LAND TRACTS	145	381.9862	\$0	\$6,700,030	\$6,700,030
D1	QUALIFIED AG LAND	1,014	26,292.3738	\$0	\$160,278,516	\$2,852,691
D2	NON-QUALIFIED LAND	361		\$377,130	\$5,854,715	\$5,816,724
E	FARM OR RANCH IMPROVEMENT	1,239	4,766.3587	\$5,537,480	\$187,812,805	\$159,551,250
F1	COMMERCIAL REAL PROPERTY	31	92.0690	\$80,640	\$9,382,543	\$9,382,543
J3	ELECTRIC COMPANY (INCLUDING C	8	149.7191	\$0	\$9,069,480	\$9,069,480
J4	TELEPHONE COMPANY (INCLUDI	10	1.0000	\$0	\$1,195,800	\$1,195,800
J5	RAILROAD	10	72.0690	\$0	\$2,614,560	\$2,614,560
J6	PIPELAND COMPANY	5		\$0	\$2,712,600	\$2,712,600
J7	CABLE TELEVISION COMPANY	6		\$0	\$61,820	\$61,820
L1	COMMERCIAL PERSONAL PROPE	60		\$0	\$10,449,170	\$10,449,170
L2	INDUSTRIAL PERSONAL PROPERT	3		\$0	\$121,840	\$121,840
M1	TANGIBLE OTHER PERSONAL, MOB	95		\$741,930	\$5,463,530	\$4,317,346
S	SPECIAL INVENTORY TAX	4		\$0	\$22,670	\$22,670
X	TOTALLY EXEMPT PROPERTY	64	534.2350	\$80,250	\$31,819,425	\$0
<b>Totals</b>			<b>33,616.1953</b>	<b>\$11,123,440</b>	<b>\$532,227,414</b>	<b>\$299,614,249</b>

Property Count: 2,700

SBL - BLAND ISD  
Grand Totals

7/22/2021 10:03:24AM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	A1 - Real, Land/Res Single Family (Subc	265	673.3863	\$3,321,310	\$67,187,804	\$58,841,237
A2	A2 - Real, Land/Res Mobile Home (Subc	256	551.0791	\$702,350	\$23,938,937	\$18,892,384
A3	A3 - Real, Land/Other Imps Only (Subdi	317	97.2351	\$282,350	\$5,454,102	\$4,925,037
B1	B1 - Real, Land/Res Multi-Family/Apart	5	1.0000	\$0	\$1,578,827	\$1,578,827
B2	B2 - Real/Land Duplexes (2 units)	2	3.6840	\$0	\$508,240	\$508,240
C1	C1 - City, Rural/Res Lot, Vacant (Subdiv	142	377.3742	\$0	\$6,599,870	\$6,599,870
C3	C3 - Business/Comm Lot Vacant (Subdi	3	4.6120	\$0	\$100,160	\$100,160
D1	D1 - All Agricultural Land Accounts	1,015	26,292.3755	\$0	\$160,278,523	\$2,852,698
D2	D2 - Real, Farm/Ranch Other Imps (bar	361		\$377,130	\$5,854,715	\$5,816,724
E1	E1 - Real, Land/Residential Imps on No	701	1,041.1896	\$4,489,770	\$130,725,761	\$110,013,008
E2	E2 - Real, Land/Mobile Home on Non A	366	492.9338	\$468,410	\$24,336,682	\$17,777,329
E2W	E2W - Real, Land/MH on Non Ag Land v	1		\$0	\$108,220	\$108,220
E3	E3 - Real, Land/Other Imps on Non Ag L	571	99.8672	\$579,300	\$7,685,667	\$6,803,585
E4	E4 - Non-Qualifying Ag Land (Vacant Ab	252	3,132.3664	\$0	\$24,956,468	\$24,849,101
F1	F1 - Real Property, Commercial	31	92.0690	\$80,640	\$9,382,543	\$9,382,543
J3	J3 - Electric Companies	8	149.7191	\$0	\$9,069,480	\$9,069,480
J4	J4 - Telephone Companies	10	1.0000	\$0	\$1,195,800	\$1,195,800
J5	J5 - Railroads	10	72.0690	\$0	\$2,614,560	\$2,614,560
J6	J6 - Pipelines	5		\$0	\$2,712,600	\$2,712,600
J7	J7 - Cable TV Company	6		\$0	\$61,820	\$61,820
L1	L1 - Tangible Personal, Business	60		\$0	\$10,449,170	\$10,449,170
L2	L2 - Tangible Personal, Industrial	3		\$0	\$121,840	\$121,840
M1	M1 - Tangible Personal, Mobile Homes	95		\$741,930	\$5,463,530	\$4,317,346
S		4		\$0	\$22,670	\$22,670
X		64	534.2350	\$80,250	\$31,819,425	\$0
	<b>Totals</b>		<b>33,616.1953</b>	<b>\$11,123,440</b>	<b>\$532,227,414</b>	<b>\$299,614,249</b>

# 2021 CERTIFIED TOTALS

Property Count: 2,700

SBL - BLAND ISD  
Effective Rate Assumption

7/22/2021 10:03:24AM

## New Value

TOTAL NEW VALUE MARKET: \$11,123,440  
 TOTAL NEW VALUE TAXABLE: \$11,016,930

## New Exemptions

Exemption	Description	Count	2020 Market Value	
EX366	HB366 Exempt	1		\$30
ABSOLUTE EXEMPTIONS VALUE LOSS				\$30

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$10,000
DV4	Disabled Veterans 70% - 100%	3	\$24,000
HS	Homestead	25	\$532,877
OV65	Over 65	18	\$137,232
PARTIAL EXEMPTIONS VALUE LOSS			47
NEW EXEMPTIONS VALUE LOSS			\$703,939

## Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$703,939

## New Ag / Timber Exemptions

2020 Market Value \$507,273 Count: 5  
 2021 Ag/Timber Use \$10,140  
**NEW AG / TIMBER VALUE LOSS \$497,133**

## New Annexations

## New Deannexations

## Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
897	<u>\$182,155</u> Category A Only	\$40,285	<u>\$141,870</u>

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
265	\$206,320	\$44,492	\$161,828

*Handwritten calculations:*  

$$\begin{array}{r} 897 \\ + 56 \\ \hline 953 \end{array}$$

$$\begin{array}{r} 182155 \\ \times 897 \\ \hline 163393035 \\ + 14488264 \\ \hline 177881299 \end{array} \div 953$$

$$\begin{array}{r} 141870 \\ \times 897 \\ \hline 127257390 \\ + 12206096 \\ \hline 139463486 \end{array} \div 953 = 146341.53$$

**2021 CERTIFIED TOTALS**

SBL - BLAND ISD  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

For Entity : BLAND ISD

Year: 2021

State Code: <ALL>

Owner ID Taxpayer Name

Market Value

Taxable Value

540741	LEON SOLAR LLC	\$7,696,760	\$7,696,760
517208	ONCOR ELECTRIC DELIVERY CO	\$6,927,010	\$6,927,010
376750	REDEEMED CHRISTIAN CHURCH OF GOD	\$9,058,960	\$3,185,070
517213	KANSAS CITY SOUTHERN RAILWAY CO	\$2,529,430	\$2,529,430
384132	REDEEMED CHRISTIAN CHURCH OF GOD - N A	\$3,516,540	\$2,504,860
538891	HOLIDAY ROAD TRAVEL CENTER LLC	\$1,816,600	\$1,816,600
380996	ONCOR ELECTRIC DELIVERY CO	\$1,571,450	\$1,571,450
526223	ONEOK STERLING III PIPELINE LLC	\$1,571,230	\$1,571,230
548909	HWY 380 SELF STORAGE LLC & KERNWOOD PROPERTIES LLC	\$1,447,560	\$1,447,560
510301	REDEEMED CHRISTIAN CHURCH OF GOD	\$1,371,280	\$1,371,280

# 2021 CERTIFIED TOTALS

Property Count: 274

SBD - BLAND ISD  
ARB Approved Totals

7/19/2021 5:49:35PM

Land	Value			
Homesite:	3,423,611			
Non Homesite:	3,804,413			
Ag Market:	30,140,252			
Timber Market:	0	<b>Total Land</b>	(+)	37,368,276

Improvement	Value			
Homesite:	17,838,593			
Non Homesite:	1,340,748	<b>Total Improvements</b>	(+)	19,179,341

Non Real	Count	Value			
Personal Property:	12	625,072			
Mineral Property:	0	0			
Autos:	0	0	<b>Total Non Real</b>	(+)	625,072
			<b>Market Value</b>	=	57,172,689

Ag	Non Exempt	Exempt			
Total Productivity Market:	30,140,252	0			
Ag Use:	322,593	0	<b>Productivity Loss</b>	(-)	29,817,659
Timber Use:	0	0	<b>Appraised Value</b>	=	<u>27,355,030</u>
Productivity Loss:	29,817,659	0	<b>Homestead Cap</b>	(-)	923,744
			<b>Assessed Value</b>	=	26,431,286
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	4,192,154
			<b>Net Taxable</b>	=	22,239,132

17\*

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	826,439	683,005	4,221.78	4,221.78	6			
OV65	3,177,526	2,614,746	15,812.05	15,812.05	16			
<b>Total</b>	<b>4,003,965</b>	<b>3,297,751</b>	<b>20,033.83</b>	<b>20,033.83</b>	<b>22</b>	<b>Freeze Taxable</b>	(-)	3,297,751
<b>Tax Rate</b>	1.152700							
						<b>Freeze Adjusted Taxable</b>	=	18,941,381

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 238,371.13 = 18,941,381 \* (1.152700 / 100) + 20,033.83

Calculated Estimate of Market Value: 57,172,689  
 Calculated Estimate of Taxable Value: 22,239,132

**2021 CERTIFIED TOTALS**

Property Count: 274

SBD - BLAND ISD  
ARB Approved Totals

7/19/2021

5:49:38PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	6	0	35,000	35,000
DV2	1	0	12,000	12,000
DV3	1	0	1,068	1,068
DV4	1	0	12,000	12,000
EX-XV	44	0	2,602,064	2,602,064
EX366	4	0	808	808
HS	56	0	1,358,434	1,358,434
OV65	18	0	170,780	170,780
<b>Totals</b>		<b>0</b>	<b>4,192,154</b>	<b>4,192,154</b>

## 2021 CERTIFIED TOTALS

Property Count: 1  
 SBD - BLAND ISD  
 Under ARB Review Totals

7/19/2021 5:49:35PM

Land		Value			
Homesite:		0			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	<b>Total Land</b>	(+) 0	
Improvement		Value			
Homesite:		0			
Non Homesite:		0	<b>Total Improvements</b>	(+) 0	
Non Real		Count	Value		
Personal Property:	1		73,876		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 73,876
			<b>Market Value</b>	= 73,876	
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	<b>Productivity Loss</b>	(-) 0
Timber Use:	0		0	<b>Appraised Value</b>	= 73,876
Productivity Loss:	0		0	<b>Homestead Cap</b>	(-) 0
				<b>Assessed Value</b>	= 73,876
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 0
				<b>Net Taxable</b>	= 73,876

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 851.57 = 73,876 \* (1.152700 / 100)

Calculated Estimate of Market Value: 63,542  
 Calculated Estimate of Taxable Value: 63,542

# 2021 CERTIFIED TOTALS

SBD - BLAND ISD

7/19/2021

5:49:38PM

## Exemption Breakdown

Exemption	Count	Local	State	Total
-----------	-------	-------	-------	-------

Totals

**2021 CERTIFIED TOTALS**

SBD - BLAND ISD

Property Count: 275

Grand Totals

7/19/2021

5:49:35PM

Land		Value			
Homesite:		3,423,611			
Non Homesite:		3,804,413			
Ag Market:		30,140,252			
Timber Market:		0		<b>Total Land</b>	(+) 37,368,276
Improvement		Value			
Homesite:		17,838,593			
Non Homesite:		1,340,748		<b>Total Improvements</b>	(+) 19,179,341
Non Real		Count	Value		
Personal Property:	13	698,948			
Mineral Property:	0	0			
Autos:	0	0		<b>Total Non Real</b>	(+) 698,948
				<b>Market Value</b>	= 57,246,565
Ag	Non Exempt	Exempt			
Total Productivity Market:	30,140,252	0			
Ag Use:	322,593	0		<b>Productivity Loss</b>	(-) 29,817,659
Timber Use:	0	0		<b>Appraised Value</b>	= 27,428,906
Productivity Loss:	29,817,659	0			
				<b>Homestead Cap</b>	(-) 923,744
				<b>Assessed Value</b>	= 26,505,162
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 4,192,154
				<b>Net Taxable</b>	= 22,313,008

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	826,439	683,005	4,221.78	4,221.78	6			
OV65	3,177,526	2,614,746	15,812.05	15,812.05	16			
<b>Total</b>	<b>4,003,965</b>	<b>3,297,751</b>	<b>20,033.83</b>	<b>20,033.83</b>	<b>22</b>	<b>Freeze Taxable</b>	(-) 3,297,751	
<b>Tax Rate</b>	<b>1.152700</b>							
							<b>Freeze Adjusted Taxable</b>	= 19,015,257

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 239,222.70 = 19,015,257 \* (1.152700 / 100) + 20,033.83

Calculated Estimate of Market Value: 57,236,231  
 Calculated Estimate of Taxable Value: 22,302,674

**2021 CERTIFIED TOTALS**

Property Count: 275

SBD - BLAND ISD  
Grand Totals

7/19/2021

5:49:38PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	6	0	35,000	35,000
DV2	1	0	12,000	12,000
DV3	1	0	1,068	1,068
DV4	1	0	12,000	12,000
EX-XV	44	0	2,602,064	2,602,064
EX366	4	0	808	808
HS	56	0	1,358,434	1,358,434
OV65	18	0	170,780	170,780
<b>Totals</b>		<b>0</b>	<b>4,192,154</b>	<b>4,192,154</b>

**2021 CERTIFIED TOTALS**

Property Count: 274

SBD - BLAND ISD  
ARB Approved Totals

7/19/2021 5:49:38PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	39	157.1260	\$540,945	\$8,863,853	\$7,998,328
C1	Vacant Lots and Tracts	7	9.0506	\$0	\$73,239	\$73,239
D1	Qualified Open-Space Land	138	3,482.7091	\$0	\$30,140,252	\$322,942
D2	Improvements on Qualified Open-Spa	26		\$31,443	\$312,561	\$304,642
E	Rural Land, Non Qualified Open-Spac	76	261.8408	\$549,611	\$13,701,215	\$12,119,526
J3	Electric Companies and Co-Ops	1		\$0	\$298,200	\$298,200
J4	Telephone Companies and Co-Ops	1		\$0	\$764	\$764
J6	Pipelines	3		\$0	\$320,639	\$320,639
L1	Commercial Personal Property	3		\$0	\$4,661	\$4,661
M1	Tangible Personal Mobile Homes	7		\$0	\$854,433	\$796,191
X	Totally Exempt Property	48	515.0740	\$0	\$2,602,872	\$0
	<b>Totals</b>		<b>4,425.8005</b>	<b>\$1,121,999</b>	<b>\$57,172,689</b>	<b>\$22,239,132</b>

# 2021 CERTIFIED TOTALS

Property Count: 1

SBD - BLAND ISD  
Under ARB Review Totals

7/19/2021 5:49:38PM

## State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
J4 Telephone Companies and Co-Ops	1		\$0	\$73,876	\$73,876
<b>Totals</b>		0.0000	\$0	\$73,876	\$73,876

**2021 CERTIFIED TOTALS**

SBD - BLAND ISD

Property Count: 275

Grand Totals

7/19/2021 5:49:38PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	39	157.1260	\$540,945	\$8,863,853	\$7,998,328
C1	Vacant Lots and Tracts	7	9.0506	\$0	\$73,239	\$73,239
D1	Qualified Open-Space Land	138	3,482.7091	\$0	\$30,140,252	\$322,942
D2	Improvements on Qualified Open-Spa	26		\$31,443	\$312,561	\$304,642
E	Rural Land, Non Qualified Open-Spac	76	261.8408	\$549,611	\$13,701,215	\$12,119,526
J3	Electric Companies and Co-Ops	1		\$0	\$298,200	\$298,200
J4	Telephone Companies and Co-Ops	2		\$0	\$74,640	\$74,640
J6	Pipelines	3		\$0	\$320,639	\$320,639
L1	Commercial Personal Property	3		\$0	\$4,661	\$4,661
M1	Tangible Personal Mobile Homes	7		\$0	\$854,433	\$796,191
X	Totally Exempt Property	48	515.0740	\$0	\$2,602,872	\$0
	<b>Totals</b>		<b>4,425.8005</b>	<b>\$1,121,999</b>	<b>\$57,246,565</b>	<b>\$22,313,008</b>

# 2021 CERTIFIED TOTALS

Property Count: 275

SBD - BLAND ISD  
Effective Rate Assumption

7/19/2021 5:49:38PM

### New Value

TOTAL NEW VALUE MARKET: \$1,121,999  
TOTAL NEW VALUE TAXABLE: \$1,121,999

### New Exemptions

Exemption	Description	Count	2020 Market Value	Exemption Amount
EX366	House Bill 366 - Under \$500	1		\$526
ABSOLUTE EXEMPTIONS VALUE LOSS				\$526

Exemption	Description	Count	Exemption Amount
HS	General Homestead	3	\$75,000
OV65	Age 65 or Older	2	\$20,000
PARTIAL EXEMPTIONS VALUE LOSS			\$95,000
NEW EXEMPTIONS VALUE LOSS			\$95,526

### Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$95,526

### New Ag / Timber Exemptions

### New Annexations

### New Deannexations

### Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
56	\$258,719	\$40,753	\$217,966

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
20	\$283,686	\$42,438	\$241,248

### Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$73,876.00	\$63,542

$$\frac{258719 \times 56}{14488264}$$

2525dPrevYearReport

Year	Entity	Prop ID	Geo ID	Owner	Legal Description	Entities	Exemptions	Case ID	Protest Type	Prot Status	Begin Mkt	Final Mkt	Mkt Loss
2020	SBL	2643189	P-9000-208-7143-1	OPEN RANGE RIGHT OF WAY MANAGEMENT LLC	BPP AT 13950 LACKEY DR	GCN JCN SBL		81822	PROT25D	PFVA	800,064	64,469	735,595
2020	SBL	2713728	P-9000-215-1117-1	COLLISION CENTER PAINT & BODY INC	BPP AT 6222 COUNTY ROAD 570	GCN JCN SBL		82672	PROT25D	PFVA	98,590	11,677	86,913
											896,654	76,146	822,508

## NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Burns (name of school district) will hold a public meeting at \_\_\_\_\_ (time, date, year) in \_\_\_\_\_ (name of room, building, physical location) \_\_\_\_\_ (city, state)

**The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

**Maintenance Tax** \$ .872 / \$100 (Proposed rate for maintenance and operations)

**School Debt Service Tax Approved by Local Voters** \$ .24 / \$100 (proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>8</u>	% increase	or		%	(decrease)
Debt service	<u>2.8</u>	% increase	or		%	(decrease)
Total expenditures	<u>7.6</u>	% increase	or		%	(decrease)

### Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ <u>352,661,464</u>	\$ <u>402,167,629</u>
Total appraised value* of new property**	\$ <u>163,038,866</u>	\$ <u>12,245,439</u>
Total taxable value*** of all property	\$ <u>277,982,497</u>	\$ <u>321,927,257</u>
Total taxable value*** of new property**	\$ <u>157,945,222</u>	\$ <u>12,139,929</u>

\* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

\*\* "New property" is defined by Tax Code Section 26.012(17).

\*\*\* "Taxable value" is defined by Tax Code Section 1.04(10).

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$ 12,653,021.95

\* Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$ .6747	\$ .278*	\$ 1.1527	\$ 4417	\$ 8202
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$ .65025	\$ .029233	\$ 1.14258	\$ 5290	\$ 7582
<b>Proposed Rate</b>	\$ .877	\$ .24 *	\$ 1.117	\$ 4983	\$ 7952

\* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	161,822,633 <del>381,712</del>	\$ 186,654,033
Average Taxable Value of Residences	127,740,699 <del>306,791</del>	\$ 146,341,533
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ <del>1.1527</del> 1.1527	\$ 1.112
Taxes Due on Average Residence	\$ <del>3,336.37</del>	\$ 1,627.31
Increase (Decrease) in Taxes	1,472.46	\$ +15485

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Voter-Approval Rate:** The highest tax rate the district can adopt before requiring voter approval at an election is 1.1255 (school voter-approval rate). This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.1255 (school voter-approval rate).

**Fund Balances**

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 2,778,819
Interest & Sinking Fund Balance(s)	\$ 1,211,366

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

# 2021 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

School District's Name: BLAND INDEPENDENT SCHOOL DISTRICT

Phone (area code and number): (903) 776-2239

School District's Address, City, State, ZIP Code: 2556 LAKE AVE, FARMERSVILLE, TX 75442

School District's Website Address: blandisd.us

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

\* Double check #'s

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) 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). <sup>1</sup> <u>258,699,754 H - <del>259,690,705</del> + C - 18,797,220</u>	<u>277,496,974</u> <del>276,467,945</del>
2.	<b>2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup> <u>30,178,191 H - <del>27,362,722</del> + 8,606 + C - 2,757,915</u>	<u>32,936,106</u> <del>30,120,667</del>
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1. <u>FREE ADJUST. H - 232,150,940 + 16p30,699 = 248,181,639</u>	<u>248,367,258</u>
4.	<b>2020 total adopted tax rate.</b> <u>.8747 + .278 = 244,552,262</u>	<u>\$ 1.1527 /\$100</u>
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: ..... \$ _____ B. 2020 values resulting from final court decisions: ..... - \$ _____ C. 2020 value loss. Subtract B from A. <sup>3</sup>	<u>—</u>
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: ..... \$ _____ B. 2020 disputed value: ..... - \$ _____ C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	<u>—</u>
7.	<b>2020 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	<u>—</u>
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	<u>244,552,262</u>
9.	<b>2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	<u>—</u>

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)  
<sup>5</sup> Tex. Tax Code § 26.012(15)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport goods-in-transit, or 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.</p> <p><b>A. Absolute exemptions.</b> Use 2020 market value: <i>Huts 1,543,072x Collin-95,00</i> <math>\\$ 128,290</math></p> <p><b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: <math>+\\$ 1,631,807</math></p> <p><b>C. Value loss.</b> Add A and B. <math>\\$ 1,766,362</math></p>	
11.	<p><b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p><b>A. 2020 market value.</b> <math>\\$ 703,065</math></p> <p><b>B. 2021 productivity or special appraised value:</b> <math>-\\$ 181,260</math></p> <p><b>C. Value loss.</b> Subtract B from A. <math>\\$ 664,805</math></p>	
12.	<p><b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.</p>	$\$ 245,1167$
13.	<p><b>Adjusted 2020 taxable value.</b> Subtract Line 12 from Line 8.</p>	$\$ 242,101,055$
14.	<p><b>Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.</p>	$\$ 279,0698.86$
15.	<p><b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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. <sup>6</sup></p>	$\$ 20,930$
16.	<p><b>Adjusted 2020 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.</p>	$\$ 281,162,886$
17.	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b> <sup>11</sup> <math>\\$ 321,853,381</math></p> <p><b>B. 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: <math>-\\$</math> _____</p> <p><b>C. Total 2021 value.</b> Subtract B from A. <math>\\$ 321,853,381</math></p>	
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2021 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. <sup>13</sup> <math>\\$</math> _____</p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 not on the roll. <sup>14</sup> <math>+\\$</math> _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <math>\\$</math> _____</p>	
19.	<p><b>2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup></p>	$\$ 350,9411$

<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(5)  
<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	Non-Residential Value Tax Rate Worksheet	Amount/Rate
20.	<b>2021 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 286,759,270
21.	<b>Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$ 0
22.	<b>Total 2021 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 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 school district after Jan. 1, 2020, and be located in a new improvement.	\$ 1,213,892.29
23.	<b>Total adjustments to the 2021 taxable value.</b> Add lines 21 and 22.	<del>\$ 298,898,199</del>
24.	<b>Adjusted 2021 taxable value.</b> Subtract line 23 from line 20.	\$ 274,626,341
25.	<b>2021 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 1.0238 /\$100

**SECTION 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. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate (DTR):**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district'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 MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2021 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ .827 /\$100
27.	<b>2021 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) ..... \$ _____ /\$100 B. \$0.05 per \$100 of taxable value	\$ .05 /\$100
28.	<b>2021 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. <sup>27</sup>	\$ .877 /\$100

<sup>18</sup> [Reserved for expansion]  
<sup>19</sup> [Reserved for expansion]  
<sup>20</sup> Tex. Tax Code §26.08(n)  
<sup>21</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>22</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>23</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)  
<sup>24</sup> Tex. Edu. Code §45.0021(a)  
<sup>25</sup> Tex. Edu. Code §11.184(b)  
<sup>26</sup> Tex. Edu. Code §11.184(b-1)  
<sup>27</sup> Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)  
<sup>28</sup> Tex. Tax Code §26.08(n)(2)  
<sup>29</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2021 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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.<sup>28</sup> Enter debt amount: ..... \$ <u>912,850</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>200,000</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>0</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A. .... \$ <u>712,850</u></p>	
30.	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
31.	<b>Adjusted 2021 debt.</b> Subtract line 30 from line 29D.	\$ <u>712,850</u>
32.	<p><b>2021 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest 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%.<sup>30</sup></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>31</sup> <u>100</u> %</p> <p>B. Enter the 2020 actual collection rate <u>94</u> %</p> <p>C. Enter the 2019 actual collection rate <u>95</u> %</p> <p>D. Enter the 2018 actual collection rate <u>94</u> %</p>	<u>100</u> %
33.	<p><b>2021 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2021 to the result.</p>	\$ <u>712,850</u>
34.	<b>2021 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>286,759,270</u>
35.	<b>2021 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>.2485</u> /\$100
36.	<p><b>2021 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ <u>1.1255</u> /\$100

*Debt #s*

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ _____

<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2021 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ _____ /\$100
40.	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ _____ /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
42.	<b>2020 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
43.	<b>Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ _____ /\$100
44.	<b>2021 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ _____ /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.0238 /\$100  
 Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.1255 /\$100  
 As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: \_\_\_\_\_

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here** → \_\_\_\_\_  
 Printed Name of School District Representative

**sign here** → \_\_\_\_\_  
 School District Representative

\_\_\_\_\_ Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)

## Refund Paid Totals Report

Date Range: 10/1/2020 - 7/16/2021

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
<b>Entity Code SBL</b>									
2006	148.75	-10.38	138.37	10.42	-0.72	0.00	0.00	0.00	148.07
2016	104.00	44.80	148.80	0.00	0.00	0.00	0.00	0.00	148.80
2017	104.00	38.71	142.71	0.00	0.00	0.00	0.00	0.00	142.71
2018	2,005.51	624.80	2,630.31	24.98	7.78	50.23	0.00	0.00	2,713.30
2019	3,606.53	1,264.16	4,870.69	29.52	10.35	42.85	0.00	0.08	4,953.49
2020	11,002.75	3,496.96	14,499.71	19.68	6.26	0.00	0.00	0.01	14,525.66
<b>Total For SBL</b>	16,971.54	5,459.05	22,430.59	84.60	23.67	93.08	0.00	0.09	22,632.03
<b>Grand Totals</b>	16,971.54	5,459.05	22,430.59	84.60	23.67	93.08	0.00	0.09	22,632.03
	<b>5,968.79</b>		<b>20,930.88</b>						

**Notice of Public Meeting to Discuss  
Budget and Proposed Tax Rate**

**Comparison of Proposed Rates with Last Year's Rates**

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	0.87470	0.27800	1.15270	4,417	8,202
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.85025	0.29233	1.14258	5,290	7,582
Proposed Rate	0.87700	0.24000	1.11700	4,983	7,952

\* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**My Commentary: The Rate to Maintain in my opinion can be very misleading, as the 18-19 funding elements**

**2020 CERTIFIED TOTALS**

Property Count: 2,685

SBL - BLAND ISD  
Grand Totals

7/22/2021 8:54:18AM

Land		Value			
Homesite:		32,624,866			
Non Homesite:		38,360,460			
Ag Market:		141,285,664			
Timber Market:		0	<b>Total Land</b>	(+)	212,270,990
Improvement		Value			
Homesite:		172,811,360			
Non Homesite:		53,742,527	<b>Total Improvements</b>	(+)	226,553,887
Non Real		Count	Value		
Personal Property:	104		27,900,921		
Mineral Property:	0		0		
Autos:	0		0		
			<b>Total Non Real</b>	(+)	27,900,921
			<b>Market Value</b>	=	466,725,798
Ag		Non Exempt	Exempt		
Total Productivity Market:	141,092,494		193,170		
Ag Use:	2,890,672		2,170	<b>Productivity Loss</b>	(-) 138,201,822
Timber Use:	0		0	<b>Appraised Value</b>	= 328,523,976 (1)
Productivity Loss:	138,201,822		191,000	<b>Homestead Cap</b>	(-) 10,381,797
				<b>Assessed Value</b>	= 318,142,179
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 59,442,425
				<b>Net Taxable</b>	= 258,699,754 (2)

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,268,429	2,190,654	17,523.50	17,851.90	34		
OV65	38,182,167	27,987,537	220,101.90	224,532.76	314		
<b>Total</b>	<b>41,450,596</b>	<b>30,178,191</b> (2)	<b>237,625.40</b>	<b>242,384.66</b>	<b>348</b>	<b>Freeze Taxable</b>	(-) 30,178,191
<b>Tax Rate</b>	<b>1.152700</b>						
						<b>Freeze Adjusted Taxable</b>	= 228,521,563 (3)

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 2,871,793.46 = 228,521,563 \* (1.152700 / 100) + 237,625.40

244,552,262

Certified Estimate of Market Value: 466,327,969  
 Certified Estimate of Taxable Value: 258,390,661

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2020 CERTIFIED TOTALS**

Property Count: 2,685

SBL - BLAND ISD  
Grand Totals

7/22/2021

8:54:31AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	35	0	286,140	286,140
DV1	6	0	65,000	65,000
DV1S	1	0	0	0
DV2	6	0	45,000	45,000
DV3	6	0	60,000	60,000
DV4	22	0	142,378	142,378
DV4S	3	0	14,830	14,830
DVHS	19	0	2,764,340	2,764,340
DVHSS	1	0	214,270	214,270
EX-XN	10	0	607,121	607,121
EX-XR	7	0	1,279,200	1,279,200
EX-XV	43	0	29,679,471	29,679,471
EX-XV (Prorated)	1	0	27,163	27,163
EX366	4	0	1,420	1,420
HS	944	0	21,251,633	21,251,633
MASSS	1	0	219,871	219,871
OV65	338	0	2,738,264	2,738,264
OV65S	2	0	20,000	20,000
SO	1	26,324	0	26,324
<b>Totals</b>		<b>26,324</b>	<b>59,416,101</b>	<b>59,442,425</b>

**2020 CERTIFIED TOTALS**

Property Count: 2,685

SBL - BLAND ISD  
Grand Totals

7/22/2021 8:54:31AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	532	1,275.9694	\$5,244,750	\$80,182,582	\$68,670,215
B	MULTIFAMILY RESIDENCE	6	6.2689	\$0	\$1,893,262	\$1,893,262
C1	VACANT LOTS AND LAND TRACTS	154	411.0948	\$0	\$5,897,447	\$5,897,447
D1	QUALIFIED AG LAND	1,019	26,453.4725	\$0	\$141,092,494	\$2,879,227
D2	NON-QUALIFIED LAND	361		\$244,870	\$4,795,936	\$4,770,789
E	FARM OR RANCH IMPROVEMENT	1,215	4,621.1025	\$5,919,280	\$160,483,230	\$134,886,627
F1	COMMERCIAL REAL PROPERTY	31	94.7990	\$1,268,470	\$8,944,528	\$8,944,528
J3	ELECTRIC COMPANY (INCLUDING C	8	149.7191	\$0	\$9,000,770	\$9,000,770
J4	TELEPHONE COMPANY (INCLUDI	10	1.0000	\$0	\$1,194,790	\$1,194,790
J5	RAILROAD	10	72.0690	\$0	\$2,441,930	\$2,441,930
J6	PIPELAND COMPANY	5		\$0	\$2,565,210	\$2,565,210
J7	CABLE TELEVISION COMPANY	6		\$0	\$61,230	\$61,230
L1	COMMERCIAL PERSONAL PROPE	59		\$0	\$12,395,739	\$12,395,739
L2	INDUSTRIAL PERSONAL PROPERT	1		\$0	\$124,800	\$124,800
M1	TANGIBLE OTHER PERSONAL, MOB	89		\$746,370	\$4,033,795	\$2,949,511
S	SPECIAL INVENTORY TAX	4		\$0	\$23,680	\$23,680
X	TOTALLY EXEMPT PROPERTY	65	535.4855	\$0	\$31,594,375	\$0
<b>Totals</b>			<b>33,620.9807</b>	<b>\$13,423,740</b>	<b>\$466,725,798</b>	<b>\$258,699,755</b>

③

⑤

SBL - BLAND ISD

Property Count: 2,685

Grand Totals

7/22/2021 8:54:31AM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	A1 - Real, Land/Res Single Family (Subc	257	646.9743	\$4,414,620	\$57,923,038	\$50,739,544
A2	A2 - Real, Land/Res Mobile Home (Subc	248	541.3690	\$372,620	\$18,118,445	\$14,163,307
A3	A3 - Real, Land/Other Imps Only (Subdi	307	87.6261	\$457,510	\$4,141,099	\$3,767,364
B1	B1 - Real, Land/Res Multi-Family/Apart	4	2.5849	\$0	\$1,184,992	\$1,184,992
B2	B2 - Real/Land Duplexes (2 units)	2	3.6840	\$0	\$708,270	\$708,270
C1	C1 - City, Rural/Res Lot, Vacant (Subdiv	151	406.4828	\$0	\$5,797,287	\$5,797,287
C3	C3 - Business/Comm Lot Vacant (Subdi	3	4.6120	\$0	\$100,160	\$100,160
D1	D1 - All Agricultural Land Accounts	1,020	26,453.4742	\$0	\$141,092,500	\$2,879,233
D2	D2 - Real, Farm/Ranch Other Imps (bar	361		\$244,870	\$4,795,936	\$4,770,789
E		1	0.3115	\$0	\$6,767	\$6,767
E1	E1 - Real, Land/Residential Imps on No	680	1,025.5775	\$3,921,460	\$114,635,179	\$95,226,149
E2	E2 - Real, Land/Mobile Home on Non A	372	496.7933	\$1,620,510	\$19,754,993	\$14,389,271
E2W	E2W - Real, Land/MH on Non Ag Land v	1		\$0	\$90,970	\$90,970
E3	E3 - Real, Land/Other Imps on Non Ag L	547	60.1771	\$377,310	\$5,582,933	\$4,846,584
E4	E4 - Non-Qualifying Ag Land (Vacant Ab	256	3,038.2414	\$0	\$20,412,382	\$20,326,880
F1	F1 - Real Property, Commercial	31	94.7990	\$1,268,470	\$8,944,528	\$8,944,528
J3	J3 - Electric Companies	8	149.7191	\$0	\$9,000,770	\$9,000,770
J4	J4 - Telephone Companies	10	1.0000	\$0	\$1,194,790	\$1,194,790
J5	J5 - Railroads	10	72.0690	\$0	\$2,441,930	\$2,441,930
J6	J6 - Pipelines	5		\$0	\$2,565,210	\$2,565,210
J7	J7 - Cable TV Company	6		\$0	\$61,230	\$61,230
L1	L1 - Tangible Personal, Business	59		\$0	\$12,395,739	\$12,395,739
L2	L2 - Tangible Personal, Industrial	1		\$0	\$124,800	\$124,800
M1	M1 - Tangible Personal, Mobile Homes	89		\$746,370	\$4,033,795	\$2,949,511
S		4		\$0	\$23,680	\$23,680
X		65	535.4855	\$0	\$31,594,375	\$0
	<b>Totals</b>		<b>33,620.9807</b>	<b>\$13,423,740</b>	<b>\$466,725,798</b>	<b>\$258,699,755</b>

New Value

TOTAL NEW VALUE MARKET: \$13,423,740  
TOTAL NEW VALUE TAXABLE: \$12,976,001 7

New Exemptions

Exemption	Description	Count	2019 Market Value	2019 Market Value
EX-XN	11,252 Motor vehicles leased for personal use	1	\$20,230	
EX-XV	Other Exemptions (including public property, r	1	\$106,870	
EX366	HB366 Exempt	3	\$1,190	
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$128,290</b>

Exemption	Description	Count	Exemption Amount	
DP	Disability	3	\$28,953	
DV1	Disabled Veterans 10% - 29%	1	\$12,000	
DV3	Disabled Veterans 50% - 69%	1	\$10,000	
DV4	Disabled Veterans 70% - 100%	5	\$48,970	
DVHS	Disabled Veteran Homestead	1	\$92,795	
HS	Homestead	52	\$1,126,527	
OV65	Over 65	29	\$223,827	
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>				<b>\$1,543,072</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>				<b>\$1,671,362</b>

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$1,671,362

New Ag / Timber Exemptions

2019 Market Value \$703,065 Count: 13  
2020 Ag/Timber Use \$18,260  
**NEW AG / TIMBER VALUE LOSS \$684,805**

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
917	\$158,403 <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">9</span>	\$33,684	\$124,719 <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">11</span>
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
269	\$176,015	\$34,414	\$141,601

Handwritten calculations:

$$\begin{array}{r}
 158403 \\
 \times 917 \\
 \hline
 145255551 \\
 + 11386759 \\
 \hline
 156644310 \\
 \div 968 = 161822.63
 \end{array}$$

$$\begin{array}{r}
 223309 \\
 \times 51 \\
 \hline
 11388759
 \end{array}$$

$$\begin{array}{r}
 917 \\
 \times 51 \\
 \hline
 968
 \end{array}$$

$$\begin{array}{r}
 124719 \\
 \times 917 \\
 \hline
 114367323 \\
 + 192072 \\
 \times 51 \\
 \hline
 9285672 \\
 \hline
 123652995 \\
 \div 968
 \end{array}$$

**2020 CERTIFIED TOTALS**

SBL - BLAND ISD  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
15	\$13,348,663.00	\$12,459,365

**2020 CERTIFIED TOTALS**

Property Count: 271

SBD - BLAND ISD  
ARB Approved Totals

9/17/2020 10:50:17AM

Land		Value				
Homesite:		3,003,570				
Non Homesite:		3,388,281				
Ag Market:		26,988,424				
Timber Market:		0		<b>Total Land</b>	(+)	33,380,275
Improvement		Value				
Homesite:		15,048,457				
Non Homesite:		1,191,435		<b>Total Improvements</b>	(+)	16,239,892
Non Real		Count	Value			
Personal Property:	12	686,816				
Mineral Property:	0	0				
Autos:	0	0		<b>Total Non Real</b>	(+)	686,816
				<b>Market Value</b>	=	50,306,983
Ag	Non Exempt	Exempt				
Total Productivity Market:	26,988,424	0				
Ag Use:	333,427	0		<b>Productivity Loss</b>	(-)	26,654,997
Timber Use:	0	0		<b>Appraised Value</b>	=	23,651,986
Productivity Loss:	26,654,997	0				
				<b>Homestead Cap</b>	(-)	873,121
				<b>Assessed Value</b>	=	22,778,865
				<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	3,981,645
				<b>Net Taxable</b>	=	18,797,220

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	760,131	618,600	4,221.78	4,221.78	6		
OV65	2,629,751	2,139,315	13,298.68	13,298.68	14		
<b>Total</b>	<b>3,389,882</b>	<b>2,757,915</b>	<b>17,520.46</b>	<b>17,520.46</b>	<b>20</b>	<b>Freeze Taxable</b>	(-) 2,757,915
<b>Tax Rate</b>	<b>1.152700</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	110,055	75,055	66,449	8,606	1		
<b>Total</b>	<b>110,055</b>	<b>75,055</b>	<b>66,449</b>	<b>8,606</b>	<b>1</b>	<b>Transfer Adjustment</b>	(-) 8,606
						<b>Freeze Adjusted Taxable</b>	= 16,030,699

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 202,306.33 = 16,030,699 \* (1.152700 / 100) + 17,520.46

**2020 CERTIFIED TOTALS**

Property Count: 271

SBD - BLAND ISD  
ARB Approved Totals

9/17/2020

10:50:37AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	6	0	35,000	35,000
DV2	1	0	12,000	12,000
DV3	1	0	1,099	1,099
DV4	1	0	12,000	12,000
EX-XV	44	0	2,541,116	2,541,116
EX366	3	0	463	463
HS	51	0	1,229,967	1,229,967
OV65	16	0	150,000	150,000
<b>Totals</b>		<b>0</b>	<b>3,981,645</b>	<b>3,981,645</b>

**2020 CERTIFIED TOTALS**

Property Count: 1

SBD - BLAND ISD  
Under ARB Review Totals

9/17/2020 10:50:17AM

Land		Value		
Homesite:		89,232		
Non Homesite:		0		
Ag Market:		0		
Timber Market:		0	<b>Total Land</b>	(+) 89,232
Improvement		Value		
Homesite:		396,290		
Non Homesite:		0	<b>Total Improvements</b>	(+) 396,290
Non Real		Count	Value	
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	<b>Total Non Real</b>	(+) 0
			<b>Market Value</b>	= 485,522
Ag		Non Exempt	Exempt	
Total Productivity Market:	0	0		
Ag Use:	0	0	<b>Productivity Loss</b>	(-) 0
Timber Use:	0	0	<b>Appraised Value</b>	= 485,522
Productivity Loss:	0	0	<b>Homestead Cap</b>	(-) 0
			<b>Assessed Value</b>	= 485,522
			<b>Total Exemptions Amount</b>	(-) 0
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 485,522

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 5,596.61 = 485,522 \* (1.152700 / 100)

**2020 CERTIFIED TOTALS**  
SBD - BLAND ISD

**Exemption Breakdown**

Exemption	Count	Local	State	Total
	Totals			

**2020 CERTIFIED TOTALS**

Property Count: 272

SBD - BLAND ISD  
Grand Totals

9/17/2020 10:50:17AM

Land		Value					
Homesite:		3,092,802					
Non Homesite:		3,388,281					
Ag Market:		26,988,424					
Timber Market:		0		<b>Total Land</b>	(+) 33,469,507		
Improvement		Value					
Homesite:		15,444,747					
Non Homesite:		1,191,435		<b>Total Improvements</b>	(+) 16,636,182		
Non Real		Count	Value				
Personal Property:		12	686,816				
Mineral Property:		0	0				
Autos:		0	0	<b>Total Non Real</b>	(+) 686,816		
				<b>Market Value</b>	= 50,792,505		
Ag	Non Exempt	Exempt					
Total Productivity Market:	26,988,424		0				
Ag Use:	333,427		0	<b>Productivity Loss</b>	(-) 26,654,997		
Timber Use:	0		0	<b>Appraised Value</b>	= 24,137,508		
Productivity Loss:	26,654,997		0				
				<b>Homestead Cap</b>	(-) 873,121		
				<b>Assessed Value</b>	= 23,264,387		
				<b>Total Exemptions Amount</b>	(-) 3,981,645		
				<b>(Breakdown on Next Page)</b>			
				<b>Net Taxable</b>	= 19,282,742		
Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	760,131	618,600	4,221.78	4,221.78	6		
OV65	2,629,751	2,139,315	13,298.68	13,298.68	14		
<b>Total</b>	<b>3,389,882</b>	<b>2,757,915</b>	<b>17,520.46</b>	<b>17,520.46</b>	<b>20</b>	<b>Freeze Taxable</b>	(-) 2,757,915
<b>Tax Rate</b>	<b>1.152700</b>						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	110,055	75,055	66,449	8,606	1		
<b>Total</b>	<b>110,055</b>	<b>75,055</b>	<b>66,449</b>	<b>8,606</b>	<b>1</b>	<b>Transfer Adjustment</b>	(-) 8,606
						<b>Freeze Adjusted Taxable</b>	= 16,516,221

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 207,902.94 = 16,516,221 \* (1.152700 / 100) + 17,520.46

**2020 CERTIFIED TOTALS**

Property Count: 272

SBD - BLAND ISD  
Grand Totals

9/17/2020

10:50:37AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	6	0	35,000	35,000
DV2	1	0	12,000	12,000
DV3	1	0	1,099	1,099
DV4	1	0	12,000	12,000
EX-XV	44	0	2,541,116	2,541,116
EX366	3	0	463	463
HS	51	0	1,229,967	1,229,967
OV65	16	0	150,000	150,000
<b>Totals</b>		<b>0</b>	<b>3,981,645</b>	<b>3,981,645</b>

**2020 CERTIFIED TOTALS**

Property Count: 271

SBD - BLAND ISD  
ARB Approved Totals

9/17/2020 10:50:37AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	38	149.7530	\$1,150,648	\$7,300,239	\$6,457,314
C1	Vacant Lots and Tracts	9	16.4136	\$0	\$222,628	\$222,628
D1	Qualified Open-Space Land	136	3,444.2425	\$0	\$26,988,424	\$329,394
D2	Improvements on Qualified Open-Spa	20		\$0	\$253,256	\$252,400
E	Rural Land, Non Qualified Open-Spac	71	248.1736	\$1,103,960	\$11,647,224	\$10,215,271
J3	Electric Companies and Co-Ops	1		\$0	\$316,200	\$316,200
J4	Telephone Companies and Co-Ops	2		\$0	\$64,306	\$64,306
J6	Pipelines	3		\$0	\$303,129	\$303,129
L1	Commercial Personal Property	3		\$0	\$2,718	\$2,718
M1	Tangible Personal Mobile Homes	7		\$230,209	\$667,280	\$633,860
X	Totally Exempt Property	47	515.0740	\$0	\$2,541,579	\$0
	<b>Totals</b>		<b>4,373.6567</b>	<b>\$2,484,817</b>	<b>\$50,306,983</b>	<b>\$18,797,220</b>

# 2020 CERTIFIED TOTALS

Property Count: 1

SBD - BLAND ISD  
Under ARB Review Totals

9/17/2020 10:50:37AM

## State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A Single-Family Residential	1	7.4360	\$395,329	\$485,522	\$485,522
<b>Totals</b>		7.4360	\$395,329	\$485,522	\$485,522

**2020 CERTIFIED TOTALS**

Property Count: 272

SBD - BLAND ISD  
Grand Totals

9/17/2020 10:50:37AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	39	157.1890	\$1,545,977	\$7,785,761	\$6,942,836
C1	Vacant Lots and Tracts	9	16.4136	\$0	\$222,628	\$222,628
D1	Qualified Open-Space Land	136	3,444.2425	\$0	\$26,988,424	\$329,394
D2	Improvements on Qualified Open-Spa	20		\$0	\$253,256	\$252,400
E	Rural Land, Non Qualified Open-Spac	71	248.1736	\$1,103,960	\$11,647,224	\$10,215,271
J3	Electric Companies and Co-Ops	1		\$0	\$316,200	\$316,200
J4	Telephone Companies and Co-Ops	2		\$0	\$64,306	\$64,306
J6	Pipelines	3		\$0	\$303,129	\$303,129
L1	Commercial Personal Property	3		\$0	\$2,718	\$2,718
M1	Tangible Personal Mobile Homes	7		\$230,209	\$667,280	\$633,860
X	Totally Exempt Property	47	515.0740	\$0	\$2,541,579	\$0
	<b>Totals</b>		<b>4,381.0927</b>	<b>\$2,880,146</b>	<b>\$50,792,505</b>	<b>\$19,282,742</b>

Increase \$

Total Revenues

M&O/Gen Operating

Local	<del>2,743,011</del> →
State	5,827,867
<b>TOTAL</b>	<b>8,570,878</b>

Federal	834,209
Food Svcs.	360,000

I&S/Debt Service

Local	706,604
State-EDA/IFA	-
<b>TOTAL</b>	<b>706,604</b>

**TOTAL REVENUES 10,471,691**

Total Exp.  
 8,930,878  
 - 8,791,015 - last yr.  
 -----  
 139,863 =  $\frac{1.59\%}{21\%}$

Overall 1.5%  
 976,5087 + 917,950 = 16,663,037 w/ fed funds  
 903,2611 + 892,850 = 9,925,461  
 -----  
 976,5087  
 903,2611  
 -----  
 732,476 =  $\frac{.08}{8\%}$   
 903,2611

1.5%  
2.6%

Overall 7.6%