

2020  
NO-NEW-REVENUE TAX RATE WORKSHEET

1. **2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude the 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 below). \$ 14,166,351,053
  
2. **2019 Tax Ceilings.** Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$ 1,096,063,278
  
3. **Preliminary 2019 adjusted taxable value.**  
Subtract Line 2 from Line 1. \$ 13,070,287,775
  
4. **2019 total adopted tax rate.** \$ 1.4500 /\$100
  
5. **2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.**
  - A. **Original 2019 ARB values:** \$ 922,345,335.00
  
  - B. **2019 values resulting from final court decisions:** -\$ 859,091,261.00
  
  - C. **2019 value loss.** Subtract B from A : \$ 63,254,074
  
6. **2019 taxable value subject to an appeal under Chapter 42, as of July 25**
  - A. **2019 ARB certified value:** \$ 1,826,760,745.00
  
  - B. **2019 disputed value:** -\$ 182,676,075.00
  
  - C. **2019 undisputed value.** Subtract B from A : \$ 1,644,084,670.00
  
7. **2019 Chapter 42-related adjusted values**  
Add Line 5 and 6 \$ 1,707,338,744.00
  
8. **2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. \$ 14,777,626,519
  
9. **2019 taxable value of property in territory the school deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory. \$ 182,676,075
  
10. **2019 taxable value lost because property first qualified for an exemption in 2020.** Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. 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, temporary disaster exemptions.
  - A. **Absolute exemptions.**  
Use 2019 Market Value: \$ 13,236,487.00
  
  - B. **Partial exemptions.** 2020 exemption amount, or 2020 percentage exemption times 2019 value: +\$ 82,055,930.00
  
  - C. **Value loss.** Add A and B: \$ 95,292,417

<b>11. 2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2020.</b> Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.		
A. 2019 market value:	\$	0.00
B. 2020 productivity value:	-\$	0.00
C. Value loss. Subtract B from A.	\$	0
<b>12. Total adjustments for lost value.</b> Add Lines 9, 10c, and 11c.	\$	277,968,492
<b>13. 2019 adjusted taxable value.</b> Subtract Line 12 from Line 8.	\$	14,499,658,027
<b>14. Adjusted 2019 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$	210,245,041.39
<b>15. Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	\$	2,250,306.88
<b>16. Adjusted 2019 levy with refunds.</b> Add Line 14 and Line 15.	\$	212,495,348.27
<b>17. Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values and includes the taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled.		
A. Certified values only	\$	14,053,355,933
<b>B. Pollution Control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:		
	-\$	0
C. Total 2020 value. Subtract B from A.	\$	14,053,355,933
<b>18. Total value of properties under protest or not included on certified appraisal roll</b>		
<b>A. 2020 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.	\$	3,118,000,811
<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 are also no 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.	+\$	0
<b>C. Total value under protest or not certified.</b> Add A and B.	\$	3,118,000,811

19. <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.	\$	1,214,940,242
20. <b>2020 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$	15,956,416,502
21. <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 by the school district.	\$	0
22. <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. 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, 2019, and be located in a new improvement.	\$	729,508,639
23. <b>Total adjustments to the 2020 taxable value.</b> Add lines 21 and 22.	\$	729,508,639
24. <b>2020 adjusted taxable value.</b> Subtract line 23 from line 20.	\$	15,226,907,863
25. <b>2020 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$	1.3955 /\$100

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26. <b>2020 maximum compressed tax rate (MCR)</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from TEA.	\$	0.9023 /\$100
27. <b>2020 enrichment tax rate (DTR).</b>		
A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	\$	0.0600
B. Enter \$0.05 per \$100 of taxable value, if governing body of school district adopts \$0.05 by unanimous vote. If not adopted by unanimous vote, enter \$0.04 per \$100	\$	0.05
Enter the greater of A and B.	\$	0.0600 /\$100
28. <b>2020 maintenance and operations (M&amp;O) tax rate (TR)</b> Add Lines 26 and 27.	\$	0.9623 /\$100
29. <b>Total 2020 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:		
(1) are paid by property taxes,		
(2) are secured by property taxes,		
(3) are scheduled for payment over a period longer than one year, and		
(4) are not classified in the unit's budget as M&O expenses		
A. Debt includes contractual payments to other school districts that have incurred debts 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. Enter debt amount:	\$	75,946,058.00
B. Subtract unencumbered fund amount used to reduce total debt.	\$	0.00
C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$	0.00

D. **Adjust debt:** Subtract B and C from A.

\$ 75,946,058.00

30. <b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector	\$	0.00
31. <b>Adjusted 2020 debt.</b> Subtract Line 30 from Line 29D.	\$	75,946,058.00
32. <b>2020 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%.		
A. Enter the 2020 anticipated collection rate certified by the collector.		100%
B. Enter the 2019 actual collection rate		99%
C. Enter the 2018 actual collection rate		100%
D. Enter the 2017 actual collection rate		100%
<b>Anticipated collection rate</b>		100%
33. <b>2020 debt adjusted for collections.</b> Divide Line 31 by Line 32.	\$	75,946,058.00
34. <b>2020 total taxable value.</b> Enter the amount on Line 20 of the NNR Worksheet.	\$	15,956,416,502
35. <b>2020 debt tax rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$	0.4759 /\$100
36. <b>2020 Voter Approval Tax tax rate.</b> Add Lines 28 and 35.	\$	1.4223 /\$100

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VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

37. <b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy the letter.	\$	0.00
38 <b>2020 total taxable value.</b> Enter the amount on Line 20 of the NNR Worksheet.	\$	15,956,416,502
39. <b>Additional rate for pollution control.</b> Divide Line 37 by Line 38 and multiply by 100	\$	0.0000 /\$100
40. <b>2020 Voter Approval tax rate, adjusted for pollution control.</b> Add Line 36 and Line 39.	\$	1.4223 /\$100