

**LOUIS RIGBY**  
Mayor  
**BRANDON LUNSFORD**  
Councilmember at Large A  
**STEVE GILLETT**  
Councilmember at Large B  
**DANNY EARP**  
Councilmember District 1



**CHUCK ENGELKEN**  
Councilmember District 2  
**BILL BENTLEY**  
Mayor Pro-Tem  
Councilmember District 3  
**THOMAS GARZA**  
Councilmember District 4  
**JAY MARTIN**  
Councilmember District 5  
**NANCY OJEDA**  
Councilmember District 6

## **CITY COUNCIL MEETING SPECIAL AGENDA**

Notice is hereby given of a Special Meeting of the La Porte City Council to be held **September 19, 2019**, beginning at 5:30 pm, in the City Hall Council Chambers, 604 West Fairmont Parkway, La Porte, Texas, for the purpose of considering the following agenda items. All agenda items are subject to action.

**1. CALL TO ORDER**

**2. INVOCATION** – The invocation will be given by Councilmember Nancy Ojeda.

**PLEDGES** – Will be led by Councilmember Thomas Garza.

U.S. Flag

Texas Flag: Honor the Texas Flag. I pledge allegiance to thee, Texas, one state, under God, one, and indivisible.

**3. STATUTORY AGENDA** The purpose of this meeting is to discuss and formulate City Council and staff plans, operations, policies, and/or future projects, including the following:

(a) The City Council will hold a public hearing to accept comments on their consideration to accept a maximum property tax rate of \$0.71 per \$100 valuation for the City's 2019-2020 fiscal year. [Corby Alexander, City Manager; Michael Dolby, Finance Director]

**4. COUNCIL COMMENTS** - *Hear announcements concerning matters appearing on the agenda; items of community interest; and/or inquiries of staff regarding specific factual information or existing policy from the Mayor, Councilmembers, and City staff, for which no formal action will be discussed or taken.*

**5. ADJOURNMENT**

If, during the course of the meeting and discussion of any items covered by this notice, City Council determines that a Closed or Executive Session of the Council is required, then such closed meeting will be held as authorized by Texas Government Code, Chapter 551, Section 551.071 - consultation with counsel on legal matters; Section 551.072 - deliberation regarding purchase, exchange, lease or value of real property; Section 551.073 - deliberation regarding a prospective gift; Section 551.074 - personnel matters regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Section 551.076 - implementation of security personnel or devices; Section 551.087 - deliberation regarding economic development negotiation; Section 551.089 - deliberation regarding security devices or security audits, and/or other matters as authorized under the Texas Government Code. If a Closed or Executive Session is held in accordance with the Texas Government Code as set out above, the City Council will reconvene in Open Session in order to take action, if necessary, on the items addressed during Executive Session.

Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services are requested to contact the City Secretary's office (281-470-5019), two working days prior to the meeting for appropriate arrangements.

**CERTIFICATE**

I, Lee Woodward, City Secretary, do hereby certify that a copy of the September 19, 2019, City Council agenda was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, and to the City's website, [www.LaPorteTX.gov](http://www.LaPorteTX.gov), in compliance with Chapter 551, Texas Government Code.

DATE OF  
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Lee Woodward, City Secretary



## REQUEST FOR CITY COUNCIL AGENDA ITEM

Agenda Date Requested: <u>September 19, 2019</u>
Requested By: <u>Corby Alexander/Michael Dolby</u>
Department: <u>Finance</u>
<input type="radio"/> Report <input type="radio"/> Resolution <input type="radio"/> Ordinance

Appropriation	
Source of Funds:	_____
Account Number:	_____
Amount Budgeted:	_____
Amount Requested:	_____
Budgeted Item:	<input type="radio"/> Yes <input type="radio"/> No

**Exhibits:** Notice of Public Hearings  
Effective Tax Rate Calculation

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### SUMMARY

The City of La Porte's property tax assessor/collector calculated the City's effective tax rate at \$0.685, which is below the City's proposed tax rate of \$0.710. The Fiscal Year 2019-2020 budget was based on a \$0.710 cent tax rate. At the September 9, 2019, City Council meeting, the City Council voted to hold the first public hearing for the proposed tax rate on September 19, at 5:30 p.m., and the second public hearing for the proposed tax rate on September 23, at 6:00 p.m., in the City Council Chamber at City Hall.

In accordance with Section 26.06 of the Property Tax Code, the first public hearing may not be held before the seventh day after the date the notice was given. Notice of the hearing was given to the public on September 12, 2019. The second public hearing may not be held earlier than the third day after the date of the first hearing.

At the public hearings, the governing body must afford adequate opportunity for proponents and opponents of the tax increase to present their views.

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### RECOMMENDED MOTION

Conduct the first public hearing on the proposed tax rate of \$0.710 cents and announce that the second public hearing on the proposed tax rate will be September 23<sup>rd</sup> at 6:00 p.m., in the City Council Chamber at City Hall.

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**Approved for the City Council meeting agenda**

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**Corby D. Alexander, City Manager**

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**Date**

# NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF LA PORTE

A tax rate of \$0.7100 per \$100 valuation has been proposed for adoption by the governing body of City of La Porte. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of City of La Porte proposes to use revenue attributable to the tax rate increase for the purpose of To maintain the services and maintenance for the City taxpayers..

PROPOSED TAX RATE	\$0.710 per \$100
PRECEDING YEAR'S TAX RATE	\$0.710 per \$100
EFFECTIVE TAX RATE	\$0.685 per \$100
ROLLBACK TAX RATE	\$0.728 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of La Porte from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that City of La Porte may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

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

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

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

Charlene Piggott, RTA, CSTA  
City of La Porte Tax Assessor-Collector  
4544 I-10 East Frwy., Baytown, Texas 77521  
281-707-3701  
scpiggot@gccisd.net  
www.ci.la-porte.tx.us

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: September 19, 2019 at 5:30 pm at 604 W. Fairmont Parkway, City Hall Council

Chambers, La Porte, Texas 77571.

Second Hearing: September 23, 2019 at 6:00 pm at 604 W. Fairmont Parkway, City Hall Council  
Chambers, La Porte, Texas 77571.

# 2019 Tax Rate Calculation Worksheet

Date: 09/09/2019 10:32 AM

## Taxing Units Other Than School Districts or Water Districts

### City of La Porte

**281-471-5020**

Taxing Unit Name

Phone (area code and number)

**604 W. Fairmont Pkwy., La Porte, Texas 77571**

**ci.la-porte.tx.us**

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback 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 and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. 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.

<b>SECTION 1: Effective Tax Rate (No New Taxes)</b>	
The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.	
The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.	
<b>Effective Tax Rate Activity</b>	<b>Amount/Rate</b>
<b>1. 2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). <sup>1</sup>	\$3,430,773,776
<b>2. 2018 tax ceilings.</b> Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$280,609,401
<b>3. Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$3,150,164,375
<b>4. 2018 total adopted tax rate.</b>	\$0.7100/\$100
<b>5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b>	
A. Original 2018 ARB Values.	\$195,994,008
B. 2018 values resulting from final court decisions.	\$170,865,240
C. 2018 value loss. Subtract B from A. <sup>3</sup>	\$25,128,768
<b>6. 2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$3,175,293,143
<b>7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$0
<b>8. 2018 taxable value lost because property first qualified for an exemption in 2019.</b>	

Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
<b>A. Absolute exemptions.</b> Use 2018 market value:	\$387,376
<b>B. Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$12,333,615
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$12,720,991
<b>9. 2018 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 2019.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
<b>A. 2018 market value:</b>	\$0
<b>B. 2019 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>6</sup>	\$0
<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$12,720,991
<b>11. 2018 adjusted taxable value.</b> Subtract Line 10 from Line 6.	\$3,162,572,152
<b>12. Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$22,454,262
<b>13. Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	\$299,329
<b>14. Taxes in tax increment financing (TIF) for tax year 2018.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$1,417,801
<b>15. Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$21,335,790
<b>16. Total 2019 taxable value on the 2019 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 18). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup>	
<b>A. Certified values:</b>	\$3,150,924,309
<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
<b>C. Pollution control and energy storage system exemption :</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
<b>D. Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable	\$318,843,760

by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	
E. <b>Total 2019 value.</b> Add A and B, then subtract C and D.	\$2,832,080,549
<b>17. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup>	
A. <b>2019 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$348,575,346
B. <b>2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>	\$359,167,445
C. <b>Total value under protest or not certified:</b> Add A and B.	\$707,742,791
<b>18. 2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$310,496,942
<b>19. 2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$3,229,326,398
<b>20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$9,590,863
<b>21. Total 2019 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 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$105,733,178
<b>22. Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$115,324,041
<b>23. 2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$3,114,002,357
<b>24. 2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$0.6851/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012

<sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>12</sup>Tex. Tax Code Section 26.01(c) and (d)

## SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
<b>26. 2018 maintenance and operations (M&amp;O) tax rate.</b>	\$0.6050/\$100
<b>27. 2018 adjusted taxable value.</b> Enter the amount from Line 11.	\$3,162,572,152
<b>28. 2018 M&amp;O taxes.</b>	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$19,133,561
B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. <b>Taxes refunded for years preceding tax year 2018:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$255,063
F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	\$1,417,801
<b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$17,970,823

<b>29. 2019 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	\$3,114,002,357
<b>30. 2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.5771/\$100
<b>31. 2019 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	\$0.6232/\$100
<p><b>32. Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>amount paid</b> from other resources.</p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$4,657,119</p> <p>\$0</p> <p>\$1,266,326</p> <p>\$3,390,793</p>
<b>33. Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>34. Adjusted 2019 debt.</b> Subtract Line 33 from Line 32D.	\$3,390,793
<b>35. Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
<b>36. 2019 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$3,390,793
<b>37. 2019 total taxable value.</b> Enter the amount on Line 19.	\$3,229,326,398
<b>38. 2019 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$0.1050/\$100
<b>39. 2019 rollback tax rate.</b> Add Lines 31 and 38.	\$0.7282/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	

### SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
<p><b>41. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <b>Allocation Historical Summary</b> webpage. Taxing units that adopted the sales tax before November 2018, skip this line.</p>	\$0
<p><b>42. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>21</sup></p> <p><b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>22</sup></p> <p style="text-align: center;">- or -</p> <p><b>Taxing units that adopted the sales tax before November 2018.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>43. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.</p>	\$3,229,326,398
<p><b>44. Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.</p>	\$0.0000/\$100
<p><b>45. 2019 effective tax rate, unadjusted for sales tax.</b><sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.</p>	\$0.6851/\$100
<p><b>46. 2019 effective tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.</p>	\$0.6851/\$100
<p><b>47. 2019 rollback tax rate, unadjusted for sales tax.</b><sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.</p>	\$0.7282/\$100
<p><b>48. 2019 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.</p>	\$0.7282/\$100

<sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>19</sup>Tex. Tax Code Section 26.04(d)

<sup>20</sup>Tex. Tax Code Section 26.041(d)

<sup>21</sup>Tex. Tax Code Section 26.041(i)

<sup>22</sup>Tex. Tax Code Section 26.041(d)

<sup>23</sup>Tex. Tax Code Section 26.04(c)

<sup>24</sup>Tex. Tax Code Section 26.04(c)

**SECTION 4: Additional Rollback Protection for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
<b>49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$0
<b>50. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$3,229,326,398
<b>51. Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	\$0.0000/\$100
<b>52. 2019 rollback tax rate, adjusted for pollution control.</b> Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.7282/\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.6851
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.7282
Rollback tax rate adjusted for pollution control (Line 52)	\$0.7282

**SECTION 6: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

**print here** Charlene Piggott

Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_

Taxing Unit Representative

\_\_\_\_\_ Date

<sup>25</sup>Tex. Tax Code Section 26.045(d)

<sup>26</sup>Tex. Tax Code Section 26.045(i)