

2021 TAX RATE CALCULATION WORKSHEET

School Districts without Chapter 313 Agreements

Form 50-859

SECTION 1: No-New Revenue Tax Rate

Line	Effective Tax Rate Activity					Amount/Rate
1	2020 total taxable value					91,270,194
	Armstrong	Castro	Randall	Swisher	Total	
	738,130	7,076,280	26,375,978	57,079,806	91,270,194	
2	2020 tax ceilings					
	Armstrong	Castro	Randall	Swisher	Total	
	30,000	32,000	2,095,115	1,472,877	3,629,992	3,629,992
3	Preliminary 2020 adjusted taxable value					87,640,202
4	2020 total adopted tax rate					0.9585
5	2020 taxable value lost because of court appeals					
	A. Original 2019 ARB values					-
	B. 2020 values resulting from final court decisions					-
	C. 2020 value loss					-
6	2020 taxable value subject to an appeal under Chapter 42, as of July 25					
	A. 2020 ARB certified value					-
	B. 2020 disputed value					-
	C. 2020 undisputed value					-
7	2020 Chapter 42-related adjusted values					-
8	2020 taxable value, adjusted for actual and potential court-ordered adjustments					87,640,202.00
9	2020 taxable value of property the school deannexed after Jan. 1, 2019					-
10	2020 taxable value lost-first qualified for an exemption in 2020					
	A. Absolute exemptions-use 2020 market value					135,430
	B. Partial exemptions-2021 exemption amount					-
	C. Value loss. Add A and B					135,430.00
11	2020 taxable value lost-agriculture					
	A. 2020 market value					-
	B. 2021 productivity or special appraised value					-
	C. Value loss. Subtract B from A.					-
12	Total adjustments for lost value. Add Lines 9, 10C and 11C					135,430.00
13	2020 adjusted taxable value. Subtract Line 12 from Line 8					87,504,772.00
14	Adjusted 2020 levy. Multiply Line 4 by Line 13 and divide by \$100.					838,733.24
15	Taxes refunded for years preceding tax year 2020					-
16	Adjusted 2020 levy with refunds. Add Line 14 and Line 15.					838,733.24
17	Total 2021 taxable value on the 2021 certified appraisal roll today					
	A. Certified values only					97,983,166.00
	B. Pollution control and energy storage system exemption					-
	C. Total 2021 values. Subtract B from A.					97,983,166.00
	Armstrong	Castro	Randall	Swisher	Total	
	747,740	8,157,200	27,904,126	61,174,100	97,983,166	
18	Total value of properties under protest or not included on certified appraisal roll					
	A. 2021 taxable value of properties under protest					-
	B. 2021 value of properties not under protest or included on certified appraisal roll					-
	C. Total value under protest or not certified. Add A and B.					-

19	2021 tax ceilings						4,429,834.00
		Armstrong	Castro	Randall	Swisher	Total	
		30,000	32,000	2,724,007	1,643,827	4,429,834	
20	2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19.						93,553,332.00
21	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020						-
22	Total 2021 taxable value of new improvements and new personal property located in new improvements						701,326.00
		Armstrong	Castro	Randall	Swisher	Total	
		-	58,620	235,586	407,120	701,326	
23	Total adjustments to the 2021 taxable value. Add Lines 21 and 22.						701,326.00
24	2021 adjusted taxable value. Subtract Line 23 from Line 20.						92,852,006.00
25	2021 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.						0.9033

SECTION 2: Voter-Approval Tax Rate

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2021 maximum compressed tax rate (MCR)	0.8681
27	2021 enrichment tax rate (DTR). Enter the greater of A and B.	0.0500
	A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f)	-
	B. Enter \$0.05 per \$100 of taxable value	0.05
28	2021 maintenance and operations (M&O) tax rate (TR). Add lines 26 and 27.	0.9181
29	Total 2021 debt to be paid with property tax revenue	
	A. Debt amount	-
	B. Subtract unencumbered fund amount used to reduce total debt	-
	C. Subtract state aid received for paying principal and interest	-
	D. Adjust debt. Subtract B and C from A.	-
30	Certified 2020 excess debt collections	-
31	Adjusted 2021 debt. Subtract Line 30 from Line 29D.	-
32	2021 anticipated collection rate.	0.9699
	A. Enter the 2021 anticipated collection rate certified by the collector	0.9700
	B. Enter the 2020 actual collection rate	0.9561
	C. Enter the 2019 actual collection rate	0.9799
	D. Enter the 2018 actual collection rate	0.9699
33	2021 debt adjusted for collections. Divide Line 31 by Line 32.	-
34	2021 total taxable value. Enter amount on Line 20.	93,553,332.00
35	2021 debt tax rate. Divide Line 33 by Line 34 and multiply by \$100.	-
36	2021 voter-approved tax rate. Add Lines 28 and 35.	0.9181

SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37	Certified expenses from the Texas Commission on Environmental Quality (TCEQ)	-
38	2021 total taxable value. Enter the amount on Line 20.	-
39	Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100.	-
40	2021 voter-approval tax rate, adjusted for pollution control. Add Line 36 and Line 39.	-

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

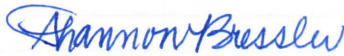
Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41	2020 adopted tax rate. Enter the rate in Line 4.	-
42	2020 voter-approval tax rate.	-
43	Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	-
44	2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines: Line 36 or 40.	0.9181

SECTION 5: Total Tax Rate

No-New Revenue Tax Rate Enter the 2021 NNR tax rate from Line 25.	0.9033
Voter-Approval Tax Rate As applicable, enter the 2021 voter-approval tax rate form Line 36 or Line 40.	0.9181

SECTION 6: School District Representative Name and Signature

Shannon Bressler, Happy ISD Business Manager
Printed Name of School District Representative



School District Representative

08-08-2021
Date