



**KENDALL COUNTY COMMISSIONERS COURT
AGENDA REQUEST**

COMMISSIONER COURT DATE: 7/29/2019 OPEN SESSION	
SUBJECT	2019 Appraisal Roll Totals
DEPARTMENT & PERSON MAKING REQUEST	James Hudson, Tax Assessor-Collector
PHONE # OR EXTENSION #	830-249-9343, EXT 271
TIME NEEDED FOR PRESENTATION	5 Minutes
WORDING OF AGENDA ITEM	Present, discuss, and seek approval of the 2019 Certified Appraisal Roll Totals and receive anticipated tax collection rate.
REASON FOR AGENDA ITEM	Inform Commissioner's Court, discuss, and request approval of the 2019 Certified Appraisal Rolls and tax collection rate.
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	Countywide
ADDITIONAL INFORMATION	None

2019 CERTIFIED TOTALS

Property Count 30,416

GKE - KENDALL COUNTY
Grand Totals

7/16/2019

9:51:52AM

Land		Value				
Homesite:		920,570,552				
Non Homesite		987,404,414				
Ag Market.		2,416,226,776				
Timber Market		0		Total Land	(+)	4,324,201,742
Improvement		Value				
Homesite:		2,908,766,404				
Non Homesite		1,912,872,050		Total Improvements	(+)	4,821,638,454
Non Real		Count	Value			
Personal Property		2,982	441,606,740			
Mineral Property		0	0			
Autos:		0	0	Total Non Real	(+)	441,606,740
				Market Value	=	9,587,446,936
Ag	Non Exempt	Exempt				
Total Productivity Market	2,416,031,636	195,140				
Ag Use:	21,983,099	1,020	Productivity Loss	(-)	2,394,048,537	
Timber Use:	0	0	Appraised Value	=	7,193,398,399	
Productivity Loss.	2,394,048,537	194,120	Homestead Cap	(-)	91,794,474	
			Assessed Value	=	7,101,603,925	
			Total Exemptions Amount (Breakdown on Next Page)	(-)	723,583,330	
			Net Taxable	=	6,378,020,595	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	45,808,583	41,016,921	132,668.42	138,714.58	218	
DPS	477,180	455,048	1,616.19	1,623.87	3	
OV65	1,381,808,183	1,313,243,683	4,432,939.06	4,527,324.37	4,158	
Total	1,428,093,946	1,354,715,652	4,567,223.67	4,667,662.82	4,379	Freeze Taxable (-) 1,354,715,652
Tax Rate	0.412700					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
DP	323,890	313,890	294,115	19,775	1	
OV65	10,032,660	9,790,660	8,488,622	1,302,038	23	
Total	10,356,550	10,104,550	8,782,737	1,321,813	24	Transfer Adjustment (-) 1,321,813
						Freeze Adjusted Taxable = 5,021,983,130

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 25,292,948.05 = 5,021,983,130 * (0.412700 / 100) + 4,567,223.67

Tax Increment Finance Value: 0
 Tax Increment Finance Levy 0 00

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Grand Totals

7/16/2019 9:51:53AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	12,809		\$151,005,670	\$4,322,490,908	\$4,103,539,664
B	MULTIFAMILY RESIDENCE	196		\$1,718,920	\$110,537,161	\$110,109,826
C1	VACANT LOTS AND LAND TRACTS	2,798		\$0	\$250,686,140	\$250,417,330
D1	QUALIFIED OPEN-SPACE LAND	6,634	361,300.8630	\$0	\$2,416,031,636	\$21,935,368
D2	IMPROVEMENTS ON QUALIFIED OP	1,183		\$1,775,010	\$35,871,721	\$35,724,500
E	RURAL LAND, NON QUALIFIED OPE	3,082	5,505.1931	\$28,040,811	\$733,963,679	\$714,906,977
F1	COMMERCIAL REAL PROPERTY	1,138		\$19,237,550	\$615,211,531	\$614,904,792
F2	INDUSTRIAL AND MANUFACTURING	16		\$0	\$27,135,530	\$27,135,530
J1	WATER SYSTEMS	18		\$0	\$1,010,390	\$1,010,390
J2	GAS DISTRIBUTION SYSTEM	5		\$0	\$1,028,870	\$1,028,870
J3	ELECTRIC COMPANY (INCLUDING C	48		\$0	\$106,346,270	\$106,346,270
J4	TELEPHONE COMPANY (INCLUDINC	45		\$0	\$15,389,570	\$15,389,570
J6	PIPELAND COMPANY	5		\$0	\$2,720,760	\$2,720,760
J7	CABLE TELEVISION COMPANY	7		\$0	\$2,988,450	\$2,988,450
J8	OTHER TYPE OF UTILITY	1		\$0	\$360	\$360
J9	RAILROAD ROLLING STOCK	1		\$860	\$860	\$860
L1	COMMERCIAL PERSONAL PROPER'	2,424		\$14,058,080	\$169,203,110	\$169,203,110
L2	INDUSTRIAL AND MANUFACTURING	174		\$0	\$87,533,170	\$61,198,213
M1	TANGIBLE OTHER PERSONAL, MOE	506		\$437,000	\$10,004,090	\$9,416,107
O	RESIDENTIAL INVENTORY	1,144		\$30,372,040	\$72,242,970	\$71,569,808
S	SPECIAL INVENTORY TAX	35		\$0	\$58,473,840	\$58,473,840
X	TOTALLY EXEMPT PROPERTY	926		\$31,679,380	\$548,575,920	\$0
	Totals	366,806	0561	\$278,325,321	\$9,587,446,936	\$6,378,020,595

2019 CERTIFIED TOTALS

Property Count 30,416

GKE - KENDALL COUNTY

Grand Totals

7/16/2019

9:51:53AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Residential - Shared Property	2		\$0	\$157,920	\$153,654
A1	A1-SINGLE FAMILY RES LAND & IMPF	11,705		\$150,455,580	\$4,240,611,298	\$4,027,590,707
A2	A2-REAL MH & LAND WITH SAME OW	1,174		\$550,090	\$81,524,580	\$75,615,736
A3	A3-SFR IMPROVEMENT ONLY ON LAN	3		\$0	\$197,110	\$179,567
B1	B1	49		\$1,718,920	\$70,945,901	\$70,644,791
B2	B2	148		\$0	\$39,591,260	\$39,465,035
C1	C1-ALL VACANT LOTS & LAND TRACT	2,760		\$0	\$248,959,360	\$248,690,550
C2	C2	2		\$0	\$493,820	\$493,820
C3	C3	36		\$0	\$1,232,960	\$1,232,960
D1	D1-QUALIFIED AG LAND	6,636	361,301.5921	\$0	\$2,416,047,023	\$21,950,755
D1W	D1W - Wildlife Management	1		\$0	\$2,100	\$2,100
D2	D2-IMPROVEMENTS ON QUALIFIED A	1,183	0.2500	\$1,775,010	\$35,871,721	\$35,724,500
E	E	1		\$0	\$21,570	\$12,222
E1	E1-LAND & IMPROVEMENTS ON NON	2,661		\$27,030,441	\$716,772,542	\$698,163,494
E2	E2-MH ON NON QUAL OPEN SPACE	381		\$1,010,370	\$13,094,810	\$12,669,246
E3	E3	64		\$0	\$1,587,240	\$1,574,668
E4	E4-NON QUALIFIED AG LAND	74		\$0	\$2,470,030	\$2,469,860
F1	F1-COMMERCIAL LAND & IMPROVEM	1,137		\$19,237,550	\$615,104,591	\$614,797,852
F2	Industrial Real Property	16		\$0	\$27,135,530	\$27,135,530
F3	F3	1		\$0	\$106,940	\$106,940
J1		18		\$0	\$1,010,390	\$1,010,390
J2		5		\$0	\$1,028,870	\$1,028,870
J3		48		\$0	\$106,346,270	\$106,346,270
J4		45		\$0	\$15,389,570	\$15,389,570
J6		5		\$0	\$2,720,760	\$2,720,760
J7		7		\$0	\$2,988,450	\$2,988,450
J8		1		\$0	\$360	\$360
J9		1		\$860	\$860	\$860
L1		2,424		\$14,058,080	\$169,203,110	\$169,203,110
L2		174		\$0	\$87,533,170	\$61,198,213
M1	MH ON LAND OWNED BY SOMEONE I	506		\$437,000	\$10,004,090	\$9,416,107
O1	O1	1,144		\$30,372,040	\$72,242,970	\$71,569,808
S		34		\$0	\$58,446,470	\$58,446,470
S1	SPECIAL INVENTORY	1		\$0	\$27,370	\$27,370
X	Totally Exempt Property	926		\$31,679,380	\$548,575,920	\$0
	Totals		361,301.8421	\$278,325,321	\$9,587,446,936	\$6,378,020,595

2019 CERTIFIED TOTALS

Property Count: 30,416

GKE - KENDALL COUNTY
Effective Rate Assumption

7/16/2019 9:51:53AM

New Value

TOTAL NEW VALUE MARKET: \$278,325,321
TOTAL NEW VALUE TAXABLE: \$242,328,014

New Exemptions

Exemption	Description	Count	2018 Market Value	Exemption Amount
EX-XJ	11.21 Private schools	1	2018 Market Value	\$588,490
EX-XV	Other Exemptions (including public property, re	26	2018 Market Value	\$671,650
EX366	HB366 Exempt	54	2018 Market Value	\$58,430
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,318,570

Exemption	Description	Count	Exemption Amount
DP	Disability	11	\$110,000
DV1	Disabled Veterans 10% - 29%	15	\$131,000
DV2	Disabled Veterans 30% - 49%	10	\$84,000
DV3	Disabled Veterans 50% - 69%	18	\$192,000
DV4	Disabled Veterans 70% - 100%	39	\$456,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	2	\$24,000
DVHS	Disabled Veteran Homestead	19	\$5,774,203
HS	Homestead	659	\$0
OV65	Over 65	247	\$2,433,718
OV65S	OV65 Surviving Spouse	1	\$10,000
PARTIAL EXEMPTIONS VALUE LOSS			1,021
NEW EXEMPTIONS VALUE LOSS			\$10,533,491

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$10,533,491

New Ag / Timber Exemptions

2018 Market Value	\$1,347,345	Count	14
2019 Ag/Timber Use	\$5,000		
NEW AG / TIMBER VALUE LOSS	\$1,342,345		

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
10,482	\$361,432	\$8,734	\$352,698
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
9,006	\$371,805	\$9,627	\$362,178



JAMES HUDSON, TAX ASSESSOR-COLLECTOR
KENDALL COUNTY, TX
201 E SAN ANTONIO ST, SUITE 105
BOERNE, TX 78006
(830)249-9343

July 22, 2019

The Certified Anticipated Tax Collections Rate is 99.15% (based on collections for year 2018)
per Kendall Appraisal District Tax Collections Department.

James Hudson, CPA, PPC

County Tax Assessor-Collector



**KENDALL COUNTY COMMISSIONERS COURT
AGENDA REQUEST**

COMMISSIONER COURT DATE: 7/29/2019 OPEN SESSION	
SUBJECT	2019 Effective and Rollback Tax Rates
DEPARTMENT & PERSON MAKING REQUEST	James Hudson, Tax Assessor-Collector
PHONE # OR EXTENSION #	830-249-9343, EXT 271
TIME NEEDED FOR PRESENTATION	5 Minutes
WORDING OF AGENDA ITEM	Present, discuss, and take action if necessary on the 2019 Calculated Effective and Rollback Tax Rates for Kendall County.
REASON FOR AGENDA ITEM	Inform Commissioner's Court, discuss and take action if necessary on the 2019 Calculated Effective and Rollback Tax Rates for Kendall County.
IS THERE DOCUMENTATION	Yes
WHO WILL THIS AFFECT?	Countywide
ADDITIONAL INFORMATION	None

2019 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Kendall County, Texas

Taxing Unit Name

201 E San Antonio St., Boerne Texas 78006

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

830-249-9343

Phone (area code and number)

www.co.kendall.tx.us

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.

SECTION 1: Effective Tax Rate (No New Taxes)

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.

Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. 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). ¹	\$5,937,878,531
2. 2018 tax ceilings. 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 units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$1,253,056,870
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$4,684,821,661
4. 2018 total adopted tax rate.	\$0.412700/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	\$10,629,532
A. Original 2018 ARB values:	\$9,963,370
B. 2018 values resulting from final court decisions:	
C. 2018 value loss. Subtract B from A. ³	\$666,162
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$4,685,487,823
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 2018 taxable value lost because property first qualified for an exemption in 2019. 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 due to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$1,318,570
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$9,214,921

C. Value loss. Add A and B.⁵ \$10,533,491

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. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.

A. 2018 market value: \$1,347,345

B. 2019 productivity or special appraised value: \$5,000

C. Value loss. Subtract B from A.⁶ \$1,342,345

10. Total adjustments for lost value. Add lines 7, 8C and 9C. \$11,875,836

11. 2018 adjusted taxable value. Subtract Line 10 from Line 6. \$4,673,611,987

12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100. \$19,287,996

13. Taxes refunded for years preceding tax year 2018. 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 2018.⁷ \$4,875

14. Taxes in tax increment financing (TIF) for tax year 2018. 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 0.⁸ \$0

15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹ \$19,292,871

16. Total 2019 taxable value on the 2019 certified appraisal roll today. 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.¹⁰

A. Certified values: \$6,377,264,119

B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0

C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$0

D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable 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.¹¹ \$0

E. Total 2019 value. Add A and B, then subtract C and D. \$6,377,264,119

17. Total value of properties under protest or not included on certified appraisal roll.¹²

A. 2019 taxable value of properties under protest. 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.¹³ \$453,360

B. 2019 value of properties not under protest or included on certified appraisal roll.

\$0

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.¹⁴

C. Total value under protest or not certified: Add A and B.

\$453,360

18. 2019 tax ceilings. 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.¹⁵

\$1,354,715,652

19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.

\$5,023,001,827

20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.

Include both real and personal property. Enter the 2019 value of property in territory annexed.¹⁶

\$0

21. Total 2019 taxable value of new improvements and new personal property located in new improvements. 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 **do** include property on which a tax abatement agreement has expired for 2019.¹⁷

\$242,328,014

22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.

\$242,328,014

23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.

\$4,780,673,813

24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸

\$0.403559/\$100

25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.¹⁹

\$0.403559/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c) and (d)

¹³Tex. Tax Code Section 26.01(c)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

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
26. 2018 maintenance and operations (M&O) tax rate.	\$0.351963/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$4,673,611,987
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$16,449,384
B. Cities, counties and hospital districts with additional sales tax: 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.	\$3,398,805
C. Counties: 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. Transferring function: 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. Taxes refunded for years preceding tax year 2018: 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 Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$4,142
F. Enhanced indigent health care expenditures: 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. Taxes in TIF: 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.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$19,852,331
29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$4,780,673,813
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.415262/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.448482/\$100
32. Total 2019 debt to be paid with property taxes and additional sales tax revenue. 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 taxing unit's budget as M&O expenses	\$2,882,593
A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract amount paid from other resources.	\$24,550
D. Adjusted debt. Subtract B and C from A.	\$2,858,043
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$2,858,043
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$2,858,043
37. 2019 total taxable value. Enter the amount on Line 19.	\$5,023,001,827
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.056899/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.505381/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.505381/\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes <https://actweb.acttax.com/tn/application/reports/1563828289234.html>

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
41. Taxable Sales. 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. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$3,641,703
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$5,023,001,827
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0.072501/\$100
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.403559/\$100
46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.403559/\$100
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.505381/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.432880/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. 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
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2019 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	\$5,023,001,827
51. Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$0/\$100
52. 2019 rollback tax rate, adjusted for pollution control. 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).	\$0.432880/\$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)	\$0.403559
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.432880
Rollback tax rate adjusted for pollution control (Line 52)	\$0.432880

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 James Hudson Tax Assessor Collector

Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative



7-22-2019

Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)



**KENDALL COUNTY COMMISSIONERS COURT
AGENDA REQUEST**

COMMISSIONER COURT DATE: 7/29/2019 OPEN SESSION	
SUBJECT	Proposed Tax Rate and Schedule Future Public Hearings
DEPARTMENT & PERSON MAKING REQUEST	County Judge Darrel L. Lux James Hudson, Tax Assessor - Collector
PHONE # OR EXTENSION #	830-249-9343 ext 271
TIME NEEDED FOR PRESENTATION	10 minutes
WORDING OF AGENDA ITEM	Take a record vote to place a proposal to adopt the rate of \$.4127 (same rate as last year) per \$100.00 taxable value on the agenda of a future meeting. Since the proposed rate of \$.4127 is higher than the effective tax rate, notice must be published and two public hearings scheduled for August 19, 2019 at 6:00 p.m. and August 26, 2019 at 1:30 p.m.
REASON FOR AGENDA ITEM	Take a record vote on the proposed tax rate and schedule two public hearings.
IS THERE DOCUMENTATION	No
WHO WILL THIS AFFECT?	The public
ADDITIONAL INFORMATION	None