

NOTICE OF SALES AND USE TAX ELECTION

TO THE DULY QUALIFIED RESIDENT VOTERS OF
AUSTIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2:

Notice is hereby given that a sales and use tax election will be held for Austin County Emergency Services District No. 2 (the "District") pursuant to a resolution of the Board of Commissioners ("Board") of said District passed and adopted on February 10, 2020, as amended by order on August 5, 2020 ("Resolution"). Said amended Resolution is on file at the office of the District located at 1207 Hwy 90 West, Sealy, Austin County, Texas 77474, where any interested person may refer to it for all purposes.

(1) The District has contracted ("Contract") with Austin County, Texas ("County") for the purposes of having the County provide certain joint election services and equipment needed by the District in connection with the election on November 3, 2020. Said Contract is on file at the office of the District located at 1207 Hwy 90 West, Sealy, Austin County, Texas 77474, where any interested person may refer to it for all purposes.

(2) The District has adopted the County's voting precincts located wholly or partially within the District's boundaries for purposes of said election. The District has adopted the County's early voting and election day polling places for purposes of said election.

(3) Election day voting will be conducted between 7:00 a.m. and 7:00 p.m. on November 3, 2020 for District voters residing in the overlapping County voting precincts at the locations listed on the attached Exhibit "A", all in accordance with Section 271.03(b), Texas Election Code, which locations for purposes of this election are declared to be public places, and shall conform to the requirements of the Texas Health and Safety Code, as amended, and the Texas Election Code, as amended, so far as applicable.

(4) Any qualified resident elector, according to §11.002 of the Election Code of the

(9) Each ballot in the sales and use tax election shall have printed thereon the following:

OFFICIAL BALLOT

Instruction Note: Place an "X" in the square beside the statement indicating the way you wish to vote

AUSTIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2
PROPOSITION A

FOR -

THE ADOPTION OF A LOCAL SALES AND USE TAX IN
AUSTIN COUNTY EMERGENCY SERVICES DISTRICT NO.
2 AT A RATE NOT TO EXCEED 1.5 PERCENT IN ANY
LOCATION IN THE DISTRICT

AGAINST -

EXHIBIT "A"

Sales and Use Tax Election - Early Voting and Election Day
Polling Locations, Precincts, Dates and Times

Early Voting – All Precincts

AUSTIN COUNTY ANNEX Room #4 (Wendt Street) 800 East Wendt Street, Room #4, Bellville, Texas 77418 8:00 am to 5:30 pm October 13, 2020 thru October 30, 2020 Monday-Friday
WE HILL COMMUNITY CENTER 1000 Main Street, Sealy, Texas 77474 9:00 am to 6:00 pm October 13, 2020 thru October 28, 2020 Monday-Friday 7:00 am to 7:00 pm October 29, 2020 and October 30, 2020

Election Day – November 3, 2020
7:00 am – 7:00 pm

ST PETER & PAUL CATHOLIC CHURCH - Fuchs Hall 936 S. Front Street, Bellville, Texas 77418 Precinct 101
CHRISTIAN CITY FELLOWSHIP 5243 Texas Hwy 36, Sealy 77474 Precinct 104
ST JOHN LUTHERAN CHURCH 480 Ross Street, Cat Spring, Texas 78933 Precinct 312
CHURCH OF CHRIST OF SEALY 201 6th Street, Sealy, Texas 77474 Precinct 313
WE HILL COMMUNITY CENTER 1000 Main Street, Sealy, Texas 77474 Precinct 314
SEALY AMERICAN LEGION POST 442 (Kitchen) 1630 Meyer Street, Sealy, Texas 77474 Precinct 416
FATHER BERNARD SNOCK RELIGIOUS EDUCATION CENTER 10471 Grotto Road, Sealy, Texas 77474 Precinct 418

Salud y Seguridad de Texas y sus enmiendas, y el Código Electoral de Texas y sus enmiendas, siempre que así corresponda.

(4) Todo votante debidamente habilitado residente, según la Sección 11.002 del Código Electoral del Estado de Texas y sus enmiendas, puede votar en la elección.

(5) La votación anticipada en persona se llevará a cabo del 13 de octubre de 2020 al 30 de octubre de 2020 en los lugares y horarios especificados en la lista adjunta a la presente como Anexo "A", lugares que, en virtud de la Sección 271.003(b) del Código Electoral de Texas, son declarados lugares públicos a los efectos de esta elección.

(6) Las solicitudes de boletas de votación por correo deben ser dirigidas a: Kim Rinn, Austin County Elections Administrator and Voter Registrar, c/o Austin County Clerk, 804 East Wendt Street, Bellville, Austin County, Texas 77418. Las solicitudes de boletas de votación por correo deben ser recibidas a más tardar al cierre del horario de atención del 23 de octubre de 2020.

(7) La elección se llevará a cabo en conformidad con las disposiciones de la Ley Federal Ayuda a América a Votar (HAVA) y el Código Electoral de Texas, y cada lugar de votación tendrá por lo menos un sistema de votación accesible para personas con discapacidades, incluso los que utilicen boletas de votación de papel cuyo conteo es manual. La votación en dicha elección será mediante el uso de boletas de votación de papel y/o boletas de votación electrónicas usando un sistema de votación electrónico. Las boletas, instrucciones de votación y proposiciones estarán disponibles en inglés y español para aquellas personas que las soliciten.

(8) La proposición por la que se votará en la elección de impuesto de ventas y uso es la siguiente:

Este aviso se da en conformidad con la orden de la Junta de Comisionados el 5 de agosto de 2020.

CHARLES VERM
Presidente

ATESTIGUA:

JEREMY WATERS
Secretario

Order 2020-03-23

AUSTIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Order Postponing May 2, 2020 Election to November 3, 2020
Under Governor's Proclamation Issued March 18, 2020

At a meeting of the board of commissioners (the "Board") of Austin County Emergency Services District No. 2 (the "District") held on March 23, 2020, at which a quorum of said Board was present, as follows:

Charles Verm, President
James Toman, Vice President
Jeremy Waters, Secretary
Jhonna Scheh, Treasurer

and the following absent:

Daniel Dewayne Atwood, Commissioner

the following business was transacted:

It was duly moved, seconded and unanimously carried that the order set out below be passed and adopted. The order thus adopted is as follows:

Whereas, by Resolution dated February 10, 2020 ("Original Order of Election") the Board ordered an election to be held on May 2, 2020 to authorize a sales and use tax ("Sales and Use Tax Election");

Whereas, on March 13, 2020, the Governor of Texas certified that the novel coronavirus (COVID-19) poses an imminent threat of disaster and declared a state of disaster for all counties in Texas; and

Whereas, pursuant to Section 418.016 of the Texas Government Code, the Governor of Texas has the express authority to suspend the provision of any regulatory statute prescribing the procedures for conduct of state business or the orders or rules of a state agency if strict compliance with the provisions, orders, or rules would in any way prevent, hinder or delay necessary action in coping with a natural disaster; and

Whereas, the Governor issued a Proclamation on March 18, 2020 ("Proclamation") whereby he suspended Sections 41.0052(a) and (b) of the Texas Election Code and Section 49.103 of the Texas Water Code to the extent necessary to allow political subdivisions that would otherwise hold elections on May 2, 2020, to move their general and special elections for 2020 only to the next uniform election date, occurring on November 3, 2020, and suspending Sections 31.093 and 42.0621(c) of the Texas Election Code to the extent necessary to require all county election officers, if requested by an affected political subdivision, to enter into a contract to furnish election services with any political subdivision who postponed their election to November 3, 2020, under the authority of the Proclamation; and

Whereas, as the authority that ordered the Sales and Use Tax Election, the District is the authority authorized to make the decision to postpone its election in accordance with the Proclamation; and

Whereas, the Board of the District has determined that it is in the best interest of the public to exercise its authority to postpone its Sales and Use Tax Election.

It is, therefore, ordered by the Board of the District as follows:

Section 1: The matters and facts set out in the preamble of this order are hereby found and declared to be true, correct and complete.

Orden 2020-03-23

AUSTIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2

Orden para postergar la Elección del 2 de mayo de 2020 al 3 de noviembre de 2020
Bajo la Proclamación del Gobernador expedida el 18 de marzo de 2020

En una asamblea de la junta comisionados (la "Junta") del Austin County Emergency Services District No. 2 (el "Distrito") celebrada el 23 de marzo de 2020, en la cual estuvo presente un quórum de comisionados de dicha Junta, de la siguiente manera:

Charles Verm, Presidente
James Toman, Vice Presidente
Jeremy Waters, Secretario
Johnetta Scheh, Tesorero

y los siguientes ausentes:

Daniel Dewayne Atwood, Comisionado

se tramitó el siguiente asunto:

Se presentó debidamente, secundó y aprobó por unanimidad que se aceptara y adoptara la orden descrita más adelante. La orden adoptada de ese modo es la siguiente:

En vista de que, por la Resolución fechada el 10 de febrero de 2020 ("Orden de Elección Original") la Junta ordenó una elección para celebrarse el 2 de mayo de 2020 a fin de autorizar un impuesto de ventas y uso ("Elección de Impuesto de ventas y uso");

En vista de que el 13 de marzo de 2020, el Gobernador de Texas certificó que el nuevo coronavirus (COVID-19) impone una amenaza de desastre inminente y declaró un estado de desastre para todos los condados de Texas; y

En vista de que, en conformidad con la Sección 418.016 del Código de Gobierno de Texas, el Gobernador de Texas tiene la autoridad expresa de suspender la disposición de cualquier estatuto reglamentario que prescriba los procedimientos para la ejecución de asuntos del estado o las órdenes o reglamentos de una agencia del estado si el cumplimiento estricto de las disposiciones, órdenes o reglamentos de alguna manera prevendrían, obstaculizarían o retrasarían la acción necesaria para afrontar un desastre natural; y

En vista de que el 18 de marzo de 2020 el Gobernador emitió una Proclamación (la "Proclamación") a través de la cual suspendió las Secciones 41.0052(a) y (b) del Código Electoral de Texas y la Sección 49.103 del Código de Agua de Texas en la medida necesaria para permitir a las subdivisiones políticas que de otra manera celebrarían elecciones el 2 de mayo de 2020, cambiar sus elecciones generales y especiales para 2020 únicamente a la próxima fecha de elección uniforme, la cual es el 3 de noviembre de 2020, sin ajustar de otra manera el término del cargo para los directores, y suspender las Secciones 31.093 y 42.0621(c) del Código Electoral de Texas en la medida necesaria para exigir que todos los funcionarios electorales de los condados, celebren un contrato para suministrar servicios electorales con alguna subdivisión política que, bajo la autoridad de la Proclamación, haya postergado su elección para el 3 de noviembre de 2020; y

En vista de que como la autoridad que ordenó la Elección de Impuesto de ventas y uso, el Distrito es la autoridad autorizada para tomar la decisión de postergar su elección en conformidad con la Proclamación; y

En vista de que la Junta del Distrito ha determinado que es para el mejor interés del público ejercer su autoridad para postergar su Elección de Impuesto de ventas y uso.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ 0.10000 per \$100 valuation has been proposed by the governing body of Austin County ESD #2.

PROPOSED TAX RATE	\$ <u>0.10000</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.09760</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.10565</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Austin County ESD #2 from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that Austin County ESD #2 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Austin County ESD #2 is proposing to increase property taxes for the 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2020 @ 6:30 PM

AT Sealy Fire Station One, 1207 Highway 90 West, Sealy, Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Austin County ESD #2 is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Austin County Elections Office of Austin County ESD #2 at their offices or by attending the public hearing mentioned above.

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

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

FOR the proposal: Charles Verm, James Toman, Jeremy Waters

AGAINST the proposal: 0

PRESENT and not voting: 0

ABSENT: Johnetta Scheh, Danny Atwood

SMITH, MURDAUGH, LITTLE & BONHAM, L.L.P.

W. JAMES MURDAUGH, JR.
JAMES D. BONHAM
LORI G. AYLETT
WM. SCOTT SMITH
G. TAYLOR GOODALL, JR.
J. DAVIS BONHAM, JR.
JENNIFER B. SEIPEL

ATTORNEYS AT LAW
2727 ALLEN PARKWAY
SUITE 1100
HOUSTON, TEXAS 77019
713/652-6500
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CYRIL J. SMITH
(1904-1982)
HERMAN I. LITTLE, JR.
(1944-2012)
PAUL S. RADICH
OF COUNSEL
RICHARD MORRISON
OF COUNSEL
MELISSA J. PARKS
SENIOR COUNSEL

August 12, 2020

VIA ELECTRONIC TRANSMISSION

Ms. Kim Rinn (krinn@austincounty.com)
Austin County Elections Administrator and Voter Registrar
c/o Austin County Clerk
804 E. Wendt Street
Bellville, Texas 77418

Re: Austin County Emergency Services District No. 2 (the "District");
Notice of November 3, 2020 Sales and Use Tax Election

Dear Ms. Rinn:

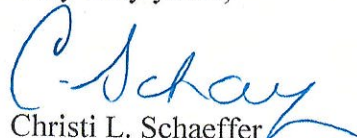
Pursuant to Section 4.008 of the Texas Election Code, please accept this as notice that the District will hold a Sales and Use Tax Election on November 3, 2020.

The District's Sales and Use Tax Election will be held jointly with Austin County and the District's polling locations and hours of early voting will be those as designated by Austin County.

Please provide us with a file stamped copy of this letter either by email to cschaeffer@smithmur.com or via regular US Mail to the address above.

Thank you for your assistance. If you have any questions or need anything additional at this time, please do not hesitate to contact me.

Very truly yours,


Christi L. Schaeffer
Senior Legal Assistant

cc: Wm. Scott Smith (attorney)

NOTICE OF EFFECTIVE TAX RATE 2019 PROPERTY TAX RATES IN AUSTIN COUNTY EMERGENCY SERVICES DISTRICT #2

This notice concerns 2019 property tax rates for Austin County Emergency Services District #2. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

LAST YEAR'S TAX RATE:

Last Year's Operating Taxes	\$ 1,097,486
Last Year's Debt Taxes	\$ -0-
Last Year's Total Taxes	\$ 1,097,486
Last Year's Tax Base	\$ 1,097,486,221
Last Year's Total Tax Rate	\$ 0.1000/\$100

THIS YEAR'S EFFECTIVE TAX RATE:

Last Year's Adjusted Taxes (after subtracting taxes on lost property)	\$ 1,097,700
/ This Year's Adjusted Tax Base (after subtracting value of new property)	\$ 1,113,544,394
= This Year's Effective Tax Rate (maximum rate unless unit publishes notices and holds hearings)	\$ 0.09857/\$100

THIS YEAR'S ROLLBACK TAX RATE:

Last Year's Adjusted Operating Taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	\$ 1,097,700
/ This Year's Adjusted Tax Base	\$ 1,113,544,394
= This Year's Effective Operating Rate	\$ 0.09857/\$100
× 1.08 = This Year's Maximum Operating Rate	\$ 0.10645/\$100
+ This Year's Debt Rate	\$ -0-
= This Year's Total Rollback Rate	\$ 0.10645/\$100

Statement of Increase/Decrease

If Austin County BSD #2 adopts a 2019 tax rate equal to the effective tax rate of \$0.09857 per \$100 of value, taxes would increase compared to 2018 taxes by \$6,506.

Schedule A: Unencumbered Fund Balances: General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund:	Balance
Maintenance & Operations	\$ -0-

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at the Austin County Appraisal District, 906 E. Amelia St., Bellville, Texas.

Name of person preparing this notice: Tina Swonke, RTA

Title: Director of Collection Administration

Date prepared: August 5, 2019

NOTICE OF TAX REVENUE INCREASE

Austin County Emergency Services District #2 (ESD #2) conducted public hearings on Wednesday, August 21, 2019 and Wednesday, August 28, 2019 on a proposal to increase the total tax revenues of ESD #2 from properties on the tax roll in the preceding year by .59%.

The total tax revenue proposed to be raised last year at last year's tax rate of \$0.1000 for each \$100 of taxable value was \$1,098,582.

The total tax revenue proposed to be raised this year at the proposed tax rate of \$0.1000 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$1,113,544.

The total tax revenue proposed to be raised this year at the proposed tax rate of \$0.1000 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$1,098.

Austin County Emergency Services District #2 is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on Wednesday, September 4, 2019 at Fire Station 1, 1207 Highway 90W, Sealy, Texas at 7:00 p.m.

The Austin County Emergency Services District #2 proposes to use the increase in total tax revenue for the purpose of operations and staffing.

Notice of Public Hearing on Tax Increase

The Austin County Emergency Services District #2 will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by .59% percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on Wednesday, August 21, 2019 at 7 p.m. at the Sealy Fire Station, 1207 Highway 90W, Sealy, Texas.

The second public hearing will be held on Wednesday, August 28, 2019 at 7 p.m. at the Fire Station, 1207 Highway 90W, Sealy, Texas.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:	Charles Verm, James Toman, Johnetta Scheh, Jeremy Waters, Danny Atwood
AGAINST:	none
PRESENT and not voting:	none
ABSENT:	none

The average taxable value of a residence homestead in the Austin County Emergency Services District #2 last year was \$164,699. Based on last year's tax rate of \$0.10 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$164.70.

The average taxable value of a residence homestead in the Austin County Emergency Services District #2 this year is \$162,045. If the governing body adopts the effective tax rate for this year of \$.100 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$162.05.

If the governing body adopts the proposed tax rate of \$0.100 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$162.05.

Members of the public are encouraged to attend the hearings and express their views.

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Austin County ESD #2

979-885-0010

Taxing Unit Name

Phone (area code and number)

PO Box 1485, 1207 US 90 W, Sealy, Tx 77474

www.sealyfire.com

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 no-new-revenue (NNR) 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 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 submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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 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*.

The Comptroller's office provides this worksheet 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: No-New-Revenue Tax Rate

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

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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 Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$ 1119064573
2.	2019 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1119064573
4.	2019 total adopted tax rate.	\$.10 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:..... \$ 0	
	B. 2019 values resulting from final court decisions:..... - \$ 0	
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:..... \$ 0	
	B. 2019 disputed value:..... - \$ 0	
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2020 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 under protest. ¹⁴ \$ <u>29073347</u> B. 2020 value of properties not under protest or included on certified appraisal roll. 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 of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>29073347</u>	
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1161370498</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>17111878</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ <u>17111878</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>1144258620</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>.09760</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ <u>0</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. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate:** 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 the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate:** The debt 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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>.10</u> /\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1119064573</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Water-Approved Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ _____</p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$.09783/\$100
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$.10565/\$100
40.	<p>Total 2020 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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.</p> <p>Enter debt amount. \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____ 0

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>.10565</u> / _{\$100}
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ <u>.10565</u> / _{\$100}

SECTION 4: Voter-Approval Rate Adjustment 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ <u>0</u> / _{\$100}
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ <u>.10565</u> / _{\$100}

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0</u> / _{\$100}
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0</u> / _{\$100}
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0</u> / _{\$100}
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ <u>0</u> / _{\$100}
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ <u>.10565</u> / _{\$100}

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>N/A</u> / _{\$100}

³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)
³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code § 26.063(a)(1)
⁴² Tex. Tax Code § 26.012(B-a)
⁴³ Tex. Tax Code § 26.063(a)(1)

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ 0.10000 per \$100 valuation has been proposed by the governing body of Austin County ESD #2.

PROPOSED TAX RATE	<u>\$ 0.10000</u> per \$100
NO-NEW-REVENUE TAX RATE	<u>\$ 0.09760</u> per \$100
VOTER-APPROVAL TAX RATE	<u>\$ 0.10565</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Austin County ESD #2 from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that Austin County ESD #2 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Austin County ESD #2 is proposing to increase property taxes for the 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2020 @ 6:30 PM

AT Sealy Fire Station One, 1207 Highway 90 West, Sealy, Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Austin County ESD #2 is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Austin County Elections Office of Austin County ESD #2 at their offices or by attending the public hearing mentioned above.

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

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

FOR the proposal: Charles Verm, James Toman, Jeremy Waters

AGAINST the proposal: 0

PRESENT and not voting: 0

ABSENT: Johnetta Scheh, Danny Atwood

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

ACESD #2

Taxing Unit Name

Phone (area code and number)

PO Box 1485, Sealy, TX 77474

Taxing Unit's Website Address

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

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 *Sample 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 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet 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.

Line	Effective Tax Rate/Amount	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	\$ 1,098,581,767
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 unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,098,581,767
4.	2018 total adopted tax rate.	\$.10 /\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0 B. 2018 values resulting from final court decisions: - \$ 0 C. 2018 value loss. Subtract B from A. ³	\$ 0
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 1,098,581,767
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

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(15)

Line	Effective Tax Rate/Activity	Amount/Rate
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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 \$ <u>7,809,367</u></p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. 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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>7,809,367</u>
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 unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ <u>0</u>
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ <u>1,121,337,164</u>
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	\$ <u>0</u>
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	\$ <u>7,792,770</u>
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ <u>7,792,770</u>
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ <u>1,113,544,394</u>
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$ <u>.09857</u> /\$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	\$ <u>0</u> /\$100

¹² Tex. Tax Code § 26.01(c) and (d)
¹³ Tex. Tax Code § 26.01(c)
¹⁴ Tex. Tax Code § 26.01(d)
¹⁵ Tex. Tax Code § 26.012(6)
¹⁶ Tex. Tax Code § 26.012(17)
¹⁷ Tex. Tax Code § 26.012(17)
¹⁸ Tex. Tax Code § 26.04(c)
¹⁹ Tex. Tax Code § 26.04(d)

Line	Rollback Tax Rate Activity	Amount/Rate
32.	<p>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:</p> <ul style="list-style-type: none"> (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. <p>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</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract amount paid from other resources. - \$ _____ 0</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p>_____ 0</p>
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ _____ 0
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ _____ 0
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 %
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ _____ 0
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 1,121,337,164
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ _____ 0 /\$100
39.	2019 rollback tax rate. Add Lines 31 and 38.	\$.10645 /\$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 /\$100

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.

Line	Activity	Amount/Rate
41.	<p>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.</p>	\$ _____ 0
42.	<p>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</p> <p>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</p> <p>- or -</p> <p>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.</p>	\$ _____ 0

²⁰ Tex. Tax Code § 26.041(d)
²¹ Tex. Tax Code § 26.041(l)
²² Tex. Tax Code § 26.041(d)