



Foundation School Program

BIG SANDY ISD (187901)

County-District Number: 187901

School Year: 2020-2021

Update

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Local Property Value Survey

[?](#) ([./Help/FSPLocalPropertyValueSurvey/Complete_the_Survey.htm](/Help/FSPLocalPropertyValueSurvey/Complete_the_Survey.htm))

The LPV Survey module closed for 2020-2021 data entry on 8/28/2020.

Status: Approved

Last Updated: 7/29/2020 5:15:48 PM

Last Updated By: Amy.Ma

Contact Information

Approving Superintendent (Required)

First Name:

Last Name:

Email:

Phone:

Program Contact (Optional)

First Name:

Last Name:

Email:

Phone:

Survey Information

Tax Year 2019 value lost to the Local Optional Homestead Exemption **\$9,092,406**

Tax Year 2019 Comptroller Certified School District Taxable Values for M&O Purposes (T2) **\$259,667,343**

Chief appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll

For Tax Year 2019: **\$255,356,417**

For Tax Year 2020: **\$191,985,621**

Local Property Value Growth %: **-24.80 %**

Tax Year 2020 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code: **\$0**

Tax Year 2020 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code: **\$0**

Total Exemption expiry (E) (per TEC §48.2551 (a)): **\$0**

Growth net of expiring 313 or 311 agreements %: **-24.80 %**

Local Optional Homestead Exemption value loss for 2020 Tax Year: **\$9,146,163**

Local Optional Homestead Exemption value change: **\$53,757**

Tax Year 2020 Projected Comptroller School District values For M&O purposes(T2): **\$197,536,905**

Prior Tax Year Max Compressed Rate (PY MCR): **0.9300**

Local preliminary MCR - lesser of $[1.025 \times (TY2019DPV+E) \times PY MCR] \div TY 2020 T2$ or PY MCR: **0.9300**

Tax Year 2020 State Compression Rate (PY MCR $\times (1.025+1.0401)$): **0.9164**

TEC §48.2552 Tax Year 2020 Limitation on maximum compressed tax rate $0.9164 \times .90$: **0.8247**

MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552): **0.9164**

Calculate **Reset**

District Comments:

Admin Comments:

Returned as requested.

For the 19-20 and 20-21 school years, the "voter-approval" (rollback) rate would be:

	HB 3	
	2019-20	2020-21
(1) Tier I Compressed Tax Rate		0.9300
(2) Plus: Greater of (A) or (B):		
(A) 2018-19 M&O Adopted Rate	1.1700	
Less: \$1.00	1.0000	
Less: 2019-20 # of Copper Pennies Compressed	0.0317	
	0.1383	
(B) \$0.04	0.0400	0.1383
(3) Maximum M&O Rate Without TRE		1.0683
(4) Plus Debt Rate		0.1189
(5) Total Maximum Rate Without TRE (#3 + #4)		1.1872

beginning with 20-21, see method

	HB 3	
	2020-21	2021-22
	0.9164	
	0.1383	
	0.0000	
	0.1383	
	0.0500	0.1383
		1.0547
		0.1536
		1.2083

NOTE: If the board does not unanimously approve the \$0.05 shown in (2)(B) above will

Y change to N if no

Beginning with 21-22 and under cr

	HB 3
	2020-21
FYI: Total Max Rate With TRE Approval:	
(6) Maximum M&O rate would be: (#1 + \$.17)	\$1.0864
(7) Total Maximum Rate With TRE approval would be: (#6 + #4)	\$1.2400

SEE WARNING ABOVE: Because I than 10% different than any other tax rate now that we have switched your Tier I compressed rate. Since the official max rates. The official until after TEA calculates it, report

These numbers are illustrative only and do not constitute a legal opinion of the TEA. Districts should in all cases consult with their tax attorney before adopting a tax rate

#N/A	
District's total adopted TY 2019 M&O Tax rate	
Enter TY 2019 Tax effort adopted by district in response to a disaster under 26.08 (a-1), Tax Code	\$1.0684
District's total adopted TY 2019 M&O Tax rate net of pennies adopted to respond to disaster	\$1.0684
<i>Maximum Tier one tax rate (limited to 90% of highest taxing district)</i>	
Golden Pennies	\$0.9164
Copper Pennies	\$0.0500
Unequalized pennies for certain Harris County districts under special law	\$0.0883
TY 2020 Total tax rate with no Increase	\$0.0000
	\$1.0547

Voter Approval (Rollback) tax rate for 2020	
Section 26.08 (n) (A) District Maximum Compessed Tax Rate (MCR)	
(B) (i) Districts 2019 enrichment Tax rate:	\$0.9164
(B) (ii) 5 cents (with unanimous Board Approval) if applicable	\$0.1383
(B) (ii) 4 cents (without unanimous board approval)	\$0.0000
Voter Approval tax Rate with unanimous Board Approval to seek 5th Golden penny	\$0.0000
Voter Approval tax Rate without unanimous Board Approval to seek 5th Golden penny	\$1.0547
	\$1.0547

¹ See TEC 48.2551 on how to estimate this excluding any increase in value from the expiration of a tax limitation agreement under Chapter 313 Tax Code

TEA Spreadsheet