

2021 Planning Calendar

Jackson County Emergency Services Dist #1

Date: 07/29/2021 11:23 AM

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting appraisal records to ARB.
July 20* (Aug. 30)	Deadline for ARB to approve appraisal records.
July 25*	Deadline for chief appraiser to certify rolls to taxing units.
August 16, 2021	Deadline to call for an election.
August 23, 2021	Deadline to adopt a tax rate above the voter-approval tax rate.
No debt	Certification of anticipated collection rate by collector.
8-28-21	Calculation of no-new-revenue and voter-approval tax rates.
	Publication of no new revenue and voter-approval tax rates on tax office and appraisal district websites; submission to governing body.
	72-hour notice for meeting (<i>Open Meetings Notice</i>).
	Meeting of governing body to discuss tax rate; take record vote and schedule public hearing or meeting (as required).
	Notice of Public Hearing or Notice of Public Meeting is the first quarter-page notice in newspaper and on TV and website, if available, published at least seven days before public hearing/meeting.
	72-hour notice for public hearing (<i>Open Meetings Notice</i>)
	Public hearing.
	72-hour notice for meeting at which governing body will adopt tax rate if rate was not adopted at previous Public Hearing/Meeting (<i>Open Meetings Notice</i>)
	Meeting to adopt tax rate, if rate was not adopted at previous Public Hearing/Meeting . Meeting is within 7 days of Public Hearing/Meeting. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.

*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day

2021 Governing Body Summary #1A*

Benchmark 2021 Tax Rates

Jackson County Emergency Services Dist #1

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DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.0641	\$558,730	
One Percent \$100 Tax Increase***	\$0.0647	\$563,960	\$5,230
One Cent per \$100 Tax Increase***	\$0.074100	\$645,895	\$87,165
De Minimis Rate	\$0.1214	\$1,058,187	\$499,457
VAR NOT adjusted for Unused Increment Rate	\$0.0663	\$577,906	\$19,176
VAR adjusted for Unused Increment Rate	\$0.0680	\$592,724	\$33,994
Last Year's Tax Rate	\$0.0600	\$522,992	\$-35,738
Proposed Tax Rate	\$0.0000	\$0	\$-558,730

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

2021 Governing Body Summary #1B*

Comparison of This Year's Tax Levy with Last Year's Tax Levy (Includes Frozen Levy)

Jackson County Emergency Services Dist #1

Date: 07/29/2021 11:24 AM

Last Year's Tax Levy**: \$557,202
Last Year's Frozen Homestead Amount: \$0
This Year's Frozen Homestead Amount: \$0

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.0600	\$522,992	\$-34,210
No-New-Revenue Tax Rate	\$0.0641	\$558,730	\$1,528
De Minimis Tax Rate*****	\$0.1214	\$1,058,187	\$500,985
VAR NOT Adjusted for Unused Increment Rate	\$0.0663	\$577,906	\$20,704
VAR Adjusted for Unused Increment Rate	\$0.0680	\$592,724	\$35,522
Proposed Tax Rate	\$0.0000	\$0	\$-557,202

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**Last year's tax levy is calculated using Texas Property Tax Code's definition of "last year's levy".

***This year's tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

****Tax levy increase is the difference between this year's tax levy and last year's tax levy.

2021 Governing Body Summary #1B*

Comparison of This Year's Tax Levy with Last Year's Tax Levy (Does Not Include Frozen Levy)

Jackson County Emergency Services Dist #1

Date: 07/29/2021

Last Year's Tax Levy**: \$557,202

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.0600	\$522,992	\$-34,210
No-New-Revenue Tax Rate	\$0.0641	\$558,730	\$1,528
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VAR Adjusted for Unused Increment Rate	\$0.0680	\$592,724	\$35,522
Proposed Tax Rate	\$0.0000	\$0	\$-557,202

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