

## Notice About 2021 Tax Rates

### Property Tax Rates in Clarendon College

This notice concerns the 2021 property tax rates for Clarendon College. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:**

**\$0.225901/\$100**

**This year's voter-approval tax rate:**

**\$0.244121/\$100**

# 2021 Tax Rate Calculation Worksheet

Date: 07/16/2021 02:57 PM

## Taxing Units Other Than School Districts or Water Districts

### Clarendon College

Taxing Unit Name

Phone (area code and number)

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 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.

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

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.

| <b>SECTION 1: No-New-Revenue Tax Rate (No New Taxes)</b>  |                    |
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| The No-New-Revenue 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 No-New-Revenue tax rate should decrease.   |                    |
| The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.  |                    |
| <b>No-New-Revenue Tax Rate Activity</b>   | <b>Amount/Rate</b> |
| <b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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). <sup>1</sup> | \$288,874,160      |
| <b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>  | \$25,880,984       |
| <b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$262,993,176      |
| <b>4. 2020 total adopted tax rate.</b>  | \$0.236629/\$100   |
| <b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>  |                    |
| A. Original 2020 ARB values:  | \$0                |
| B. 2020 values resulting from final court decisions:  | \$0                |
| C. 2020 value loss. Subtract B from A. <sup>3</sup>   | \$0                |
| <b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                    |
| A. 2020 ARB certified value:  | \$0                |

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| <b>B. 2020 disputed value:</b>   | \$0           |
| <b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>   | \$0           |
| <b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.   | \$0           |
| <b>8. 2020 taxable value, adjusted for actual and potential court-ordered reductions.</b> Add Line 3 and Line 7.   | \$262,993,176 |
| <b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>  | \$0           |
| <b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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, goods in transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. |               |
| <b>A. Absolute exemptions.</b> Use 2020 market value:  | \$154,140     |
| <b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:   | \$4,500       |
| <b>C. Value loss.</b> Add A and B. <sup>5</sup>  | \$158,640     |
| <b>11. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.  |               |
| <b>A. 2020 market value:</b>   | \$0           |
| <b>B. 2021 productivity or special appraised value:</b>  | \$0           |
| <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>  | \$0           |
| <b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.   | \$158,640     |
| <b>13. 2020 adjusted taxable value.</b> Subtract Line 12 from Line 8.  | \$262,834,536 |
| <b>14. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.   | \$621,942     |
| <b>15. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>   | \$0           |
| <b>16. Taxes in tax increment financing (TIF) for tax year 2020.</b> 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 2021 captured appraised value in Line 16D, enter 0. <sup>9</sup>   | \$0           |
| <b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 14 and 15, subtract Line 16. <sup>10</sup>  | \$621,942     |
| <b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value   |               |

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| <p>includes only certified values or certified estimate of 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.<sup>11</sup></p> <p><b>A. Certified values:</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>   | <p>\$305,972,869</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$305,972,869</p> |
| <p><b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b></p> <p><b>A. 2021 taxable value of properties under protest.</b> 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.<sup>14</sup></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>15</sup></p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p> | <p>\$0</p> <p>\$0</p> <p>\$0</p>   |
| <p><b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>16</sup></p>  | <p>\$28,543,821</p>  |
| <p><b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.<sup>17</sup></p>   | <p>\$277,429,048</p>   |
| <p><b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>18</sup></p>  | <p>\$0</p>   |
| <p><b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. 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</p>   | <p>\$2,113,494</p>   |

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| determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup> |                  |
| <b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.   | \$2,113,494      |
| <b>25. 2021 adjusted taxable value.</b> Subtract Line 24 from Line 21.   | \$275,315,554    |
| <b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>   | \$0.225901/\$100 |
| <b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>  |                  |

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

## 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):** 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:** 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 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.

| Voter-Approval Tax Rate Worksheet   | Amount/Rate      |
|---|------------------|
| <b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.  | \$0.236629/\$100 |
| <b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b><br>Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$262,993,176    |
| <b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.  | \$622,318        |
| <b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>   |                  |
| <b>A. 2020 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent: Amount of additional sales tax collected and spent on M&O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&O in 2020 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. | \$0              |
| <b>B. M&amp;O taxes refunded for years preceding tax year 2020</b> 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 Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.   | \$0              |
| <b>C. 2020 taxes in TIF</b> 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 2021 captured appraised value in Line 18D, enter 0.  | \$0              |
| <b>D. 2020 transferred function.</b> 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.              | \$0              |
| <b>E. 2020 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.  | \$0              |
| <b>F. Add Line 30 to 31E.</b>   | \$622,318        |

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| <b>32. Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$275,315,554                            |
| <b>33. 2020 NNR maintenance and operations rate (unadjusted).</b> Divide Line 31F by Line 32 and multiply by \$100.   | \$0.226038/\$100                         |
| <b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b><br><b>A. 2021 State Criminal Justice Mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.<br><b>B. 2020 State Criminal Justice Mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.<br><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. | <br>\$0<br><br>\$0<br><br>\$0<br><br>\$0 |
| <b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b><br><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2020, less any state assistance received for the same purpose.<br><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.<br><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.   | <br>\$0<br><br>\$0<br><br>\$0<br><br>\$0 |
| <b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b><br><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.<br><b>B. 2020 indigent defense compensation expenditures:</b> 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.<br><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.<br><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.  | <br>\$0<br><br>\$0<br><br>\$0<br><br>\$0 |

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| E. Enter the lessor of C and D. If not applicable, enter 0.  | \$0.000000  |
| <p><b>37. Rate adjustment for county hospital expenditures.</b><sup>26</sup></p> <p><b>A. 2021 county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 county hospital expenditures:</b> 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>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>   | <p>\$0</p> <p>\$0</p> <p>\$0.000000</p> <p>\$0.000000</p> <p>\$0.000000</p> |
| <b>38. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E.   | \$0.226038/\$100  |
| <p><b>39. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p><b>Taxing unit affected by disaster declaration.</b> 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.<sup>27</sup></p> | <p>\$0.244121/\$100</p>   |
| <p><b>40. Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b><br/>Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,<br/> (2) are secured by property taxes,<br/> (3) are scheduled for payment over a period longer than one year and<br/> (4) are not classified in the taxing unit's budget as M&amp;O expenses</p> <p>A. <b>Debt</b> 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.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p>   | <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>                                 |



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| <b>E. Adjusted debt.</b> Subtract B, C, and D from A.  | \$0                              |
| <b>41. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>  | \$0                              |
| <b>42. Adjusted 2021 debt.</b> Subtract Line 41 from Line 40E.   | \$0                              |
| <b>43. 2021 anticipated collection rate.</b><br>A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup><br>B. Enter the 2020 actual collection rate<br>C. Enter the 2019 actual collection rate<br>D. Enter the 2018 actual collection rate<br>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup> | 0.00%<br>0.00%<br>0.00%<br>0.00% |
| <b>44. 2021 debt adjusted for collections.</b> Divide Line 42 by Line 43E  | \$0                              |
| <b>45. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$277,429,048                    |
| <b>46. 2021 debt tax rate.</b> Divide Line 44 by Line 45 and multiply by \$100.  | \$0.000000/\$100                 |
| <b>47. 2021 voter-approval tax rate.</b> Add Lines 39 and 46.  | \$0.244121/\$100                 |
| <b>48. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.  |                                  |

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>30</sup>Tex. Tax Code Section 26.04(b)