

NO-NEW-REVENUE TAX RATE WORKSHEET

1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and 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).		\$	12,948,333,184
2. 2020 tax ceilings.		\$	0
3. Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.		\$	12,948,333,184
4. 2020 total adopted tax rate.		\$	0.1000 /\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.			
A. Original 2020 ARB values:		\$	926,658,085
B. 2020 values resulting from final court decisions:		-\$	878,210,232
C. 2020 value loss. Subtract B from A :		\$	48,447,853
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25			
A. 2020 ARB certified value:		\$	1,135,954,181
B. 2020 disputed value:		-\$	136,314,502
C. 2020 undisputed value. Subtract B from A :		\$	999,639,679
7. 2020 Chapter 42-related adjusted values Add Line 5C and 6C		\$	1,048,087,532
8. 2020 taxable value, adjusted for court-ordered adjustments. Add Line 3 and Line 7.		\$	13,996,420,716
9. 2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory.		\$	6,338
10. 2020 taxable value lost because property first qualified for an exemption in 2021. Note that lowering the amount or percentage of an existing exemption in 2021 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, goods-in-transit, temporary disaster exemptions.			
A. Absolute exemptions. Use 2020 Market Value:		\$	5,873,784
B. Partial exemptions. 2021 exemption amount, or 2021 percentage exemption times 2020 value:		+\$	17,561,860
C. Value loss. Add A and B:		\$	23,435,644

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. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020.		
A. 2020 market value:	\$	0
B. 2021 productivity value:	-\$	0
C. Value loss. Subtract B from A.	\$	0
12. Total adjustments for lost value Add Lines 9, 10c, and 11c.	\$	23,441,982
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.		
	\$	0.00
14. 2020 adjusted taxable value Subtract Line 12 and Line 13 from Line 8.	\$	13,972,978,734
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$	13,972,978.73
16. Taxes refunded for years preceding tax year 2020. 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.		
	\$	65,073.73
17 Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$	14,038,052.46
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimates of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.		
A. Certified values	\$	14,590,816,396
B. Counties: Include railroad rolling stock values certified by the State Comptroller:		
	+\$	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.		
	-\$	679,611
D. Tax increment financing: 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 tax increment fund. Do not include any new property value that will be included in Line 23 below.		
	-\$	0
E. Total 2021 value. Add A and B, then subtract C and D.	\$	14,590,136,785

19. **Total value of properties under protest or not included on certified appraisal roll.**

A. 2021 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. \$ 1,262,686,080

B. 2021 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 appraisal roll certification. These properties are also 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 not on the roll. \$ 0.00

C. Total value under protest or not certified. Add A and B. \$ 1,262,686,080

20. **2021 tax ceilings** \$ 0

21. **2021 total taxable value.** Add lines 18E and 19C. Subtract Line 20. \$ 15,852,822,865

22. **Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.** Include both real and personal property. Enter the 2021 value of property in territory annexed. \$ 0

23. **Total 2021 taxable value of new improvements and new personal property located in new improvements.** 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 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 do include property on which a tax abatement agreement has expired for 2021. \$ 603,208,708

24. **Total adjustments to the 2021 taxable value.** Add Lines 22 and 23. \$ 603,208,708

25. **2021 adjusted taxable value.** Subtract Line 24 from Line 21. \$ 15,249,614,157

26. **2021 NNR tax rate.** Divide Line 17 by Line 25 and multiply by \$100. \$ 0.0920 /\$100

27. **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. \$ 0.0920 /\$100

2021
VOTER-APPROVAL TAX RATE WORKSHEET

28. 2020 M&O tax rate	\$	0.1000	/\$100
29. 2020 taxable value, adjusted for court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$		13,996,420,716
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$		13,996,420.72
31. Adjusted 2020 levy for calculating NNR M&O rate.			
A. M&O taxes refunded for years preceding tax year 2020. 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 only applies to tax years preceding tax year 2020.			
	+\$		65,073.73
B. 2020 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 2020 captured appraised value in Line 18D, enter 0.			
	-\$		0.00
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another 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 F below. The taxing unit receiving the function will add this amount in F below. Other taxing units enter 0.			
	+/- \$		0.00
D. 2020 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function			
	\$		65,073.73
E. Add Line 30 to 31D.	\$		14,061,494.45
32. 2021 adjusted taxable value. Enter the amount in Line 25 of the NNR Tax Rate Worksheet	\$		15,249,614,157.00
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$		0.0922 /\$100

34. **Rate adjustment for state criminal justice mandate.** Enter the rate calculated in C. If not applicable, enter 0.

A. 2021 state criminal justice mandate. Enter the amount paid by a county to the Texas Dept of Criminal Justice 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.

\$ 0.00

B. 2020 state criminal justice mandate. Enter the amount paid by a county to the Texas Dept of Criminal Justice 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.

\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000

35. **Rate adjustment for indigent health care expenditures.** Enter the rate calculated in C. If not applicable, enter 0.

A. 2021 indigent health care expenditures. 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, 2021, less any state assistance received for the same purpose.

\$ 0.00

B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit for providing 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.

\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00

36. **Rate adjustment for county indigent defense compensation.** Enter the lesser of C and D. If not applicable, enter 0.

A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.

\$ 0.00

B. 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.

\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00

D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.00

\$ 0.00

37. Rate adjustment for county hospital expenditures. Enter the lessor of C and D, if applicable. If not applicable, enter 0.			
A. 2021 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, 2020 and ending on June 30, 2021.			
	\$	0.00	
B. 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, 2021.			
C. Subtract B from A and divide by Line 32 and multiply by \$100.			
	\$	0.00	
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.			
	\$	0.00	
		\$	0.00
38. Rate adjustment for municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.			
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year			
	\$	0.00	
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.			
	\$	0.00	
C. Subtract B from A and divide by Line 32 and multiply by \$100.			
		\$	0.0000 /\$100
39. Adjusted 2021 NNR M&O rate.			
Add Lines 33, 34, 35, 36, and 37. Subtract Line 38.			
		\$	0.0922 /\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.			
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.			
	\$	0.00	
B. Divide Line 40A by Line 32 and multiply by \$100			
		\$	0.0000 /\$100
C. Add Line 40B to Line 39.			
		\$	0.0922 /\$100

41. **2021 voter-approval M&O rate.**

Enter the rate as calculated by the appropriate scenario below.

Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.

-or-

Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.

-or-

D41. 2021 voter-approval M&O rate for a taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for a property located in the taxing unit, 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 first 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 year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.

\$

0.0954 /\$100

42. **Total 2021 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.

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.

\$ 0.00

B. Subtract **unencumbered fund amount** used to reduce total debt.

\$ 0.00

C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)

\$ 0.00

D. Subtract **amount paid** from other resources.

\$ 0.00

E. **Adjusted debt.** Subtract B, C, and D from A.

\$

0.00

43. Certified 2020 excess debt collections.			
Enter the amount certified by the collector.		\$	0.00
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.		\$	0.00
45. 2021 anticipated collection rate.			
A. Enter the 2021 anticipated collection rate certified by the collector.	100.00%		
B. Enter the 2020 actual collection rate	100%		
C. Enter the 2019 actual collection rate	99%		
D. Enter the 2018 actual collection rate	100%		
E. Anticipated Collection Rate. 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%.			100%
46. 2021 debt adjusted for collections.			
Divide Line 44 by Line 45E		\$	0.00
47. 2021 total taxable value.			
Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.		\$	15,852,822,865
48. 2021 debt tax rate.			
Divide Line 46 by Line 47 and multiply by \$100		\$	0.0000 /\$100
49. 2021 voter-approval tax rate.			
Add Lines 41 and 48.		\$	0.0954 /\$100
50. COUNTIES ONLY. 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.		\$	0.0954 /\$100

2021
ADDITIONAL SALES TAX WORKSHEET

51. **Taxable sales.** Units that adopted the sales tax in August or November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocations Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line. \$ 0.00
52. **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.
- UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2020 OR MAY 2021.**
Multiply the amount on line 50 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.
- OR -
UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2020.
Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95. \$ 0.00
53. **2021 total taxable value.**
Enter the amount from Line 21 of the NNR Worksheet \$ 15,852,822,865
54. **Sales tax adjustment rate.**
Divide Line 52 by Line 53 and multiply by 100. \$ 0.0000 /\$100
55. **2021 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 26 or 27, as applicable, on the NNR Worksheet. \$ 0.0920 /\$100
56. **2021 NNR tax rate, adjusted for sales tax.**
UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2020 OR IN MAY 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020. \$ 0.00 /\$100
57. **2021 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 49 or or 50, as applicable, of the Voter-Approval Tax Rate Worksheet. \$ 0.0954 /\$100
58. **2021 voter-approval tax rate, adjusted for sales tax.**
Subtract Line 54 from Line 57. \$ 0.0954 /\$100

2021
VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

59. **Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter. \$ 0.00
60. **2021 total taxable value.**
Enter the amount from Line 21 of the NNR Worksheet. \$ 15,852,822,865
61. **Additional rate for pollution control.**
Divide Line 59 by Line 60 and multiply by \$100. \$ 0.0000 /\$100
62. **2021 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to on of the following lines (as applicable): Line 49, Line 50 (counties), or Line 58 (taxing units with additional sales tax). \$ 0.0954 /\$100

Travis County ESD #2

2021
VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$	0.0025	/\$100
64. 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.	\$	0.0000	/\$100
65. 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.	\$	0.0000	/\$100
66. 2021 unused increment rate. Add Lines 63, 64, and 65.	\$	0.0025	/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$	0.0979	/\$100

Travis County ESD #2

2021
DE MINIMIS RATE

**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. (Texas Tax Code Section 26.063(a)(1).)

68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the NNR Tax Rate Worksheet.	\$	0.0922	/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the NNR Tax Rate Worksheet.	\$	15,852,822,865	
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$	0.0031	/\$100
71. 2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$	0.0000	/\$100
72. De minimus rate. Add Lines 68, 70, and 71.	\$	0.0953	/\$100

Travis County ESD #2

2021
TOTAL TAX RATE

No-new-revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

	\$	0.0920	
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Voter-approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), or Line 67 (adjusted for unused increment).

	\$	0.0979	
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De minimus rate

If applicable, enter the de minim rate from Line 72.

	\$	0.0953	
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**NOTICE OF TAX RATES,
ESTIMATED UNENCUMBERED FUND BALANCES, AND DEBT SERVICE**

I, Bruce Elfant, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2021 property tax rates for your jurisdiction. This notice presents information about two tax rates. The No-New-Revenue tax rate would impose the same amount of taxes as last year if you compare the properties taxed in both years. 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 they are required by state law. The rates are given per \$100 of property value.

THIS YEAR'S NO-NEW-REVENUE TAX RATE:

Last year's adjusted taxes (after subtracting taxes on lost property).....	\$	14,038,052.46
/ This year's adjusted tax base (after subtracting value of new property).....	\$	15,249,614,157
= This year's no-new-revenue tax rate.....	\$	0.0920 /\$100

THIS YEAR'S VOTER-APPROVAL TAX RATE:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred property and adjusting for transferred function, tax increment financing, state criminal justice mandate and/or enhanced health care expenditures).....		
	\$	14,061,494.45
/ This year's adjusted tax base.....	\$	15,249,614,157
= This year's no-new-revenue operating rate.....	\$	0.0922 /\$100
x 1.035 = This year's maximum operating rate.....	\$	0.0954 /\$100
+ This year's debt rate.....	\$	0.0000 /\$100
= This year's voter-approval rate.....	\$	0.0954 /\$100

(Maximum rate the taxing unit can adopt without an election for voter approval)

Schedule A: Unencumbered Fund Balances:

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.

Maintenance & Operations	\$	0
Interest & Sinking (Debt)	\$	0
Total	\$	0

Bruce Elfant
Travis County Tax Assessor-Collector
Travis County ESD #2

Prepared By: _____
Veronica Ruiz

Schedule B, 2021 Debt Service, Part 2

Total Required for 2021 Debt Service.....	\$	0.00
- Amount (if any) paid from funds listed in Schedule A.....	\$	0.00
- Amount (if any) paid from other sources.....	\$	0.00
- Excess collections last year.....	\$	0.00
= Total to be paid from taxes in 2021.....	\$	0.00
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2021.....	\$	0.00
= Total Debt Levy.....	\$	0.00