



2020-2021 Tax Rate Public Hearing

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Chief Financial Officer
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Truth in Taxation Information

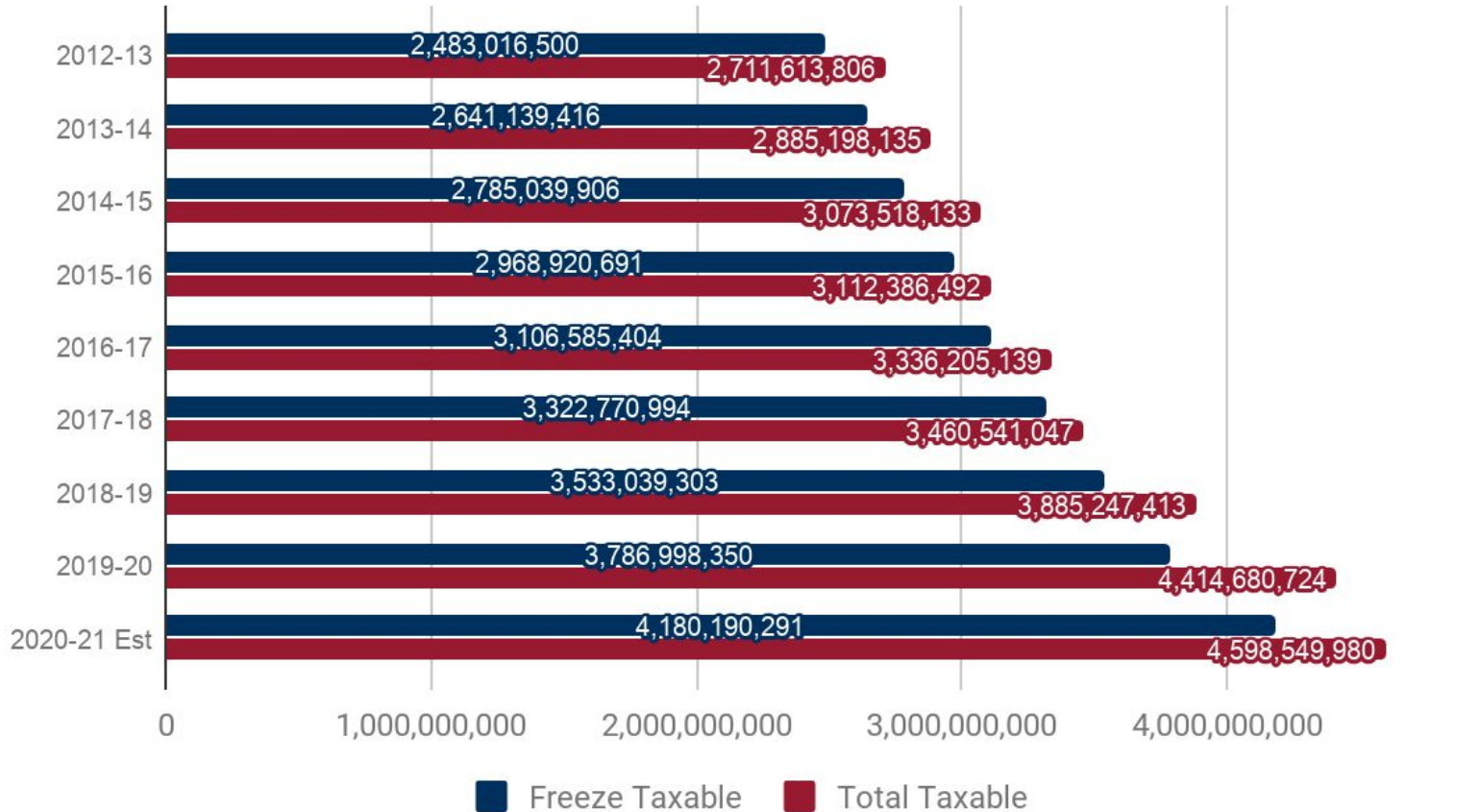
2019-20 Tax Rate	2020-21 No New Revenue Tax Rate	2020-21 Voter Approval Tax Rate	2020-21 Proposed Tax Rate
M&O \$0.9700	\$1.2840	M & O \$0.9200	M&O \$0.9200
I&S \$0.4010		I & S \$0.4359	I&S \$0.4010
Total \$1.370		Total \$1.3559	Total \$1.3210



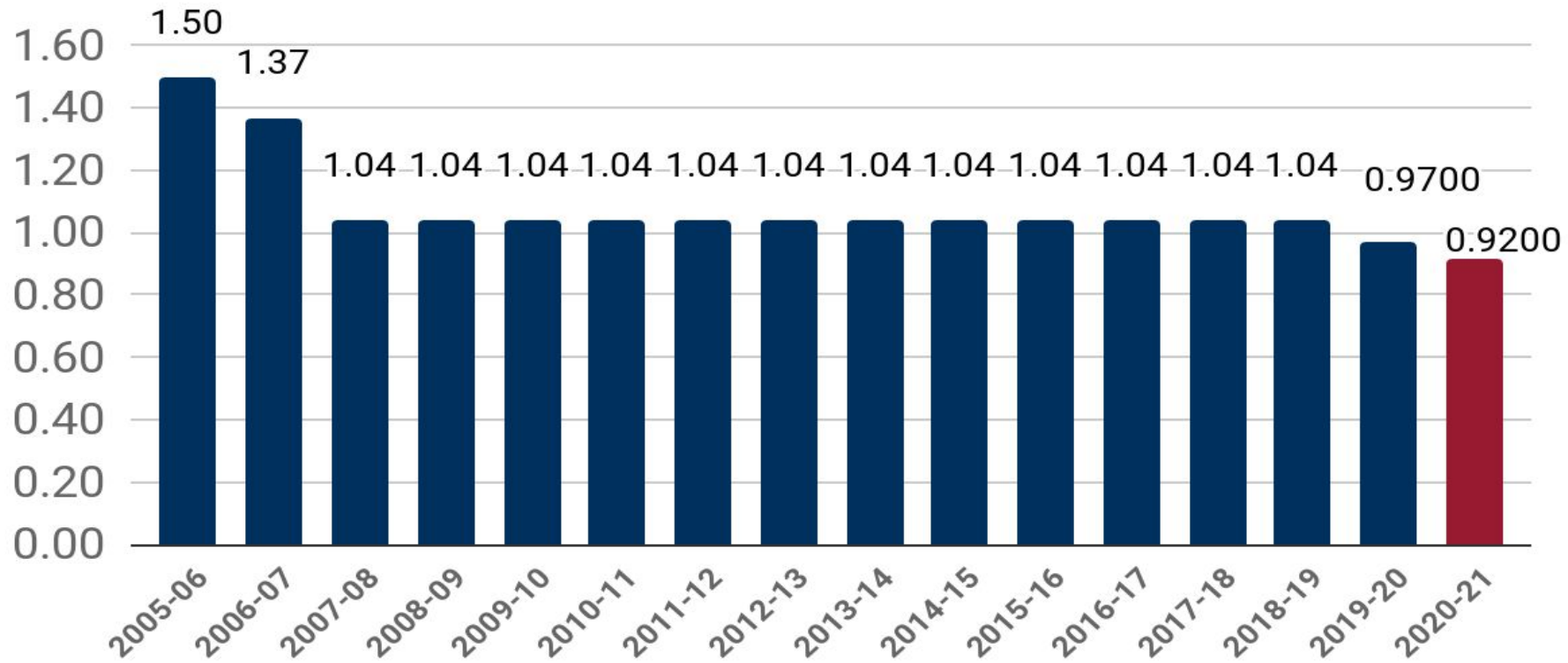
The **no-new-revenue** tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

The **voter-approval tax** rate is a calculated maximum rate allowed by law without voter approval. The calculation splits the voter-approval tax rate into two separate components - a no-new-revenue maintenance and operations (M&O) rate and a debt service rate. ³⁵ M&O includes such things as salaries, utilities and day-to-day operations. Debt service covers the interest and principal on bonds and other debt secured by property tax revenues. ³⁶ The voter-approval tax rate is the sum of no-new-revenue M&O and debt service rates, plus the unused increment rate (if applicable)

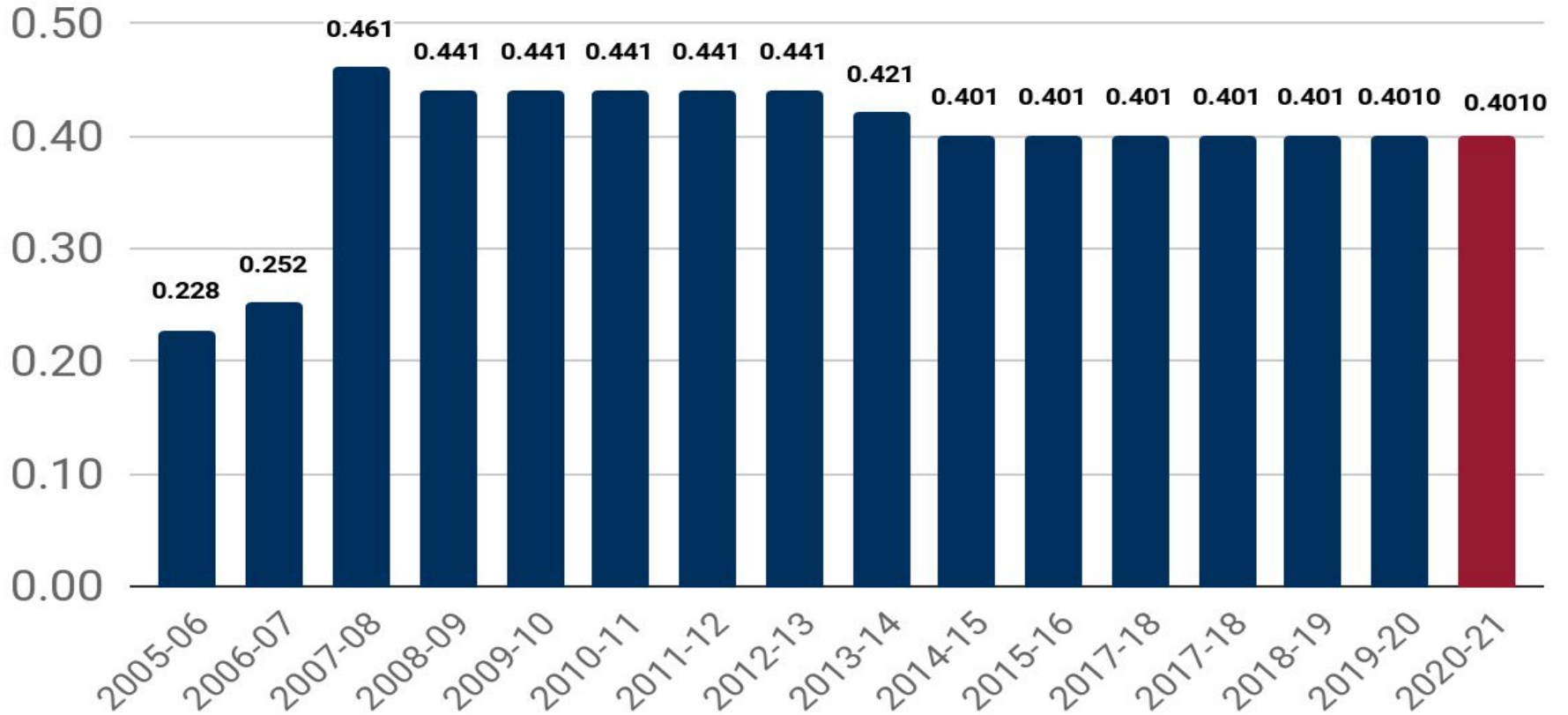
Freeze Taxable and Total Taxable



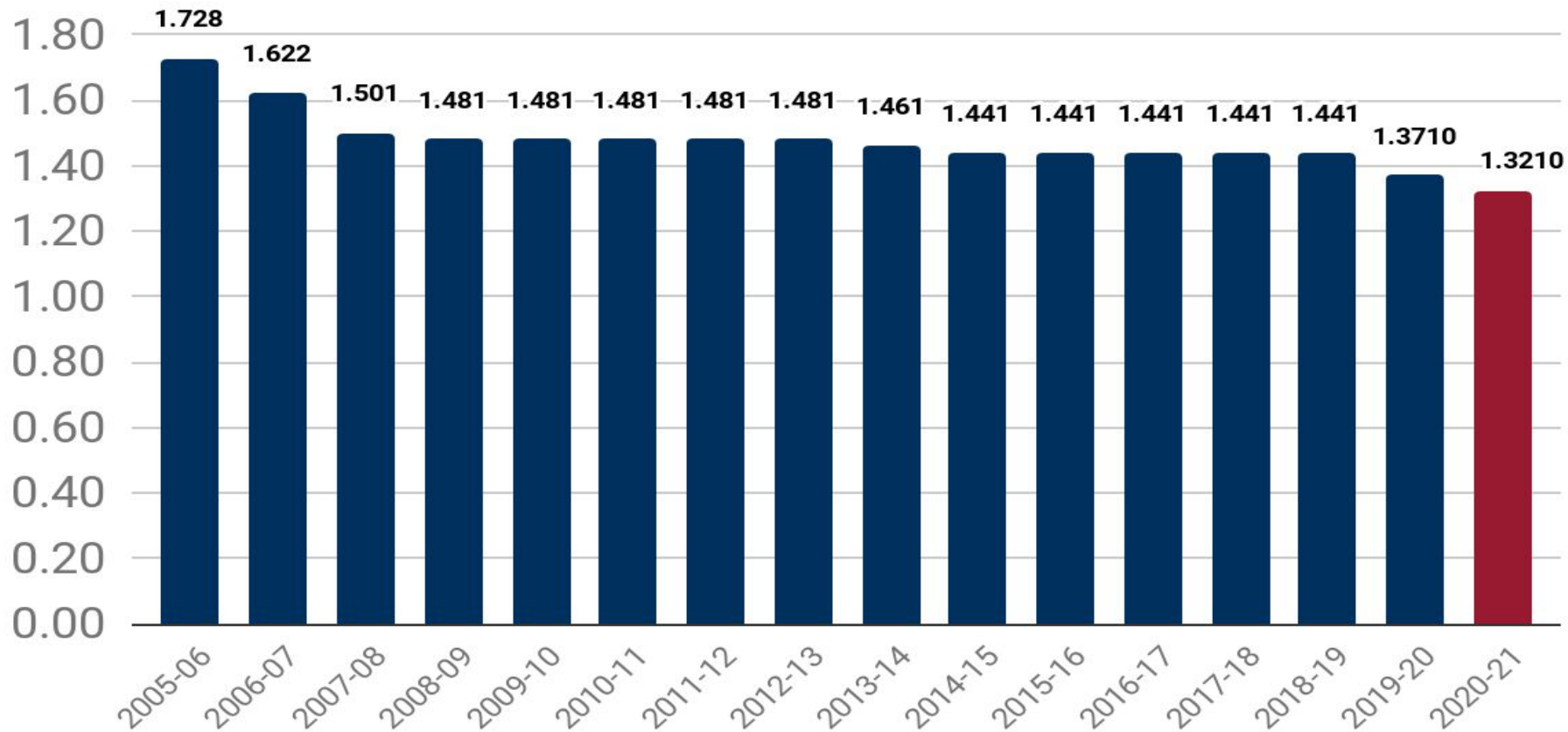
Maintenance and Operations Tax Rate History



Debt Service Tax Rate History



Total Tax Rate



Tax Impact on Home Values



Sample Home Values	2019-20 1.3710 Tax Impact with \$25,000 HS Exemption	20-21 1.3210 Tax Impact with \$25,000 HS Exemption
\$75,000 Home Value	\$685.50	\$660.50
\$100,000 Home Value	\$1,028.25	\$990.75
\$166,242 Average BISD Value	\$2,279.18	
\$175,601 Average BISD Value		\$2,319.69
Difference From Prior Year		\$40.51

Top 10 Principal Taxpayers

Name of Taxpayer	Type of Property	Taxable Assessed Valuation	%TAV
HR Lost Pines Resort LLC	Resort	99,818,442	2.17
Bastrop Energy Partners LP	Utility	87,612,859	1.91
GENTEX Power Corp	Utility	44,162,620	0.96
BSCS LLC	Retail	34,174,847	0.74
LCRA Transmission Corp	Utility	26,106,384	0.57
ERCOT	Utility	24,621,852	0.54
The Village at Hunters Crossing	Housing	21,361,100	0.46
Griffin Industries	Rendering	20,787,650	0.45
Southeast Power Corp	Utility	17,048,941	0.37
Covert, Rox B, Duke M & Danay	Automobile	15,957,531	0.35
	TOTAL	400,043,696	8.52%



2020-21 Proposed Tax Rate

★	Maintenance & Operations	\$0.9200
★	Debt Service	.4010
★	Total Estimated Tax Rate	\$1.3210

Includes additional golden penny allowed by SB 2 with unanimous board approval.

Thank You!



A stylized graphic of the American flag, featuring three curved stripes in black, dark blue, and red that sweep from the left side of the image towards the right, underlining the main text.

B*i*SD

#ONTHEMOVE