

**AN ORDINANCE**  
**OF**  
**COMANCHE INDEPENDENT SCHOOL DISTRICT**  
levying an ad valorem tax for maintenance of the Comanche Independent School District  
for the year 2021.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE COMANCHE INDEPENDENT SCHOOL DISTRICT:

Section 1. The following ad valorem tax for the year 2021 is hereby levied by and for the Comanche Independent School District on all property located within the district:

Maintenance and Operations	\$1.01600	per \$100 assessed valuation
Debt Service	\$0.14630	per \$100 assessed valuation
Total Tax Rate	\$1.16230	per \$100 assessed valuation

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY .036946 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$36.95.**

*No discounts are authorized for early payment.*

Section 2. If any provision of this Ordinance or the application thereof to any person or circumstance is held to be invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

Section 3. If it ever should be determined by a final adjudication that the levy of the ad valorem tax for the Comanche Independent School District for the year 2021 should have been in some form other than this Ordinance, then and in that event, the above and foregoing shall be considered to have been passed, approved, and adopted by the Board of Trustees of Comanche Independent School District as a Resolution or an Order or in whatever form is legally necessary to levy such ad valorem tax.

The above and foregoing Ordinance was passed, approved, and adopted by the Board of Trustees of the Comanche Independent School District on August 31, 2021, by the following vote:

FOR: Jason Pate Neil Dudley Sheila Stephens Mike Furlong Kay Hagood Harold Higginbotham

AGAINST: None

ABSENT AND NOT VOTING: Tracey Carr

ATTEST: 

TITLE: Superintendent

# 2021 Tax Rate Calculation Worksheet

## School Districts with Chapter 313 Agreements

Form 50-884

Comanche Independent School District  
 School District's Name  
 200 East Highland Ave, Comanche, TX 76442  
 School District's Address, City, State, ZIP Code

(325) 356-2727  
 Phone (area code and number)  
 www.comancheisd.net  
 School District'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 or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, 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.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) 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 revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2020 total I&amp;S 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 one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup> This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 597,674,663
2.	<b>2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 68,126,744
3.	<b>Preliminary 2020 adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.	\$ 529,547,919
4.	<b>2020 taxable value not subject M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b>	
	<b>A. 2020 I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total 2020 appraised value of property subject to a Chapter 313 agreement: .....	\$ 108,327,080
	<b>B. 2020 M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total 2020 limited value of property subject to a Chapter 313 agreement: .....	-\$ 10,000,000
	<b>C. Subtract B from A.</b>	\$ 98,327,080
5.	<b>Preliminary 2020 adjusted M&amp;O taxable value.</b> Subtract Line 4C from Line 3.	\$ 431,220,839

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
6.	<b>2020 total adopted tax rate.</b> Separate the 2020 adopted tax rate into its two components.	
	A. <b>2020 M&amp;O tax rate:</b> .....	\$ 1.03840 /\$100
	B. <b>2020 I&amp;S or debt rate:</b> .....	\$ 0.14630 /\$100
7.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
	A. <b>Original 2020 ARB values:</b> .....	\$ 426,550,210
	B. <b>2020 values resulting from final court decisions:</b> .....	- \$ 431,220,839
	C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 4,670,629
8.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25</b>	
	A. <b>2020 ARB certified value:</b> .....	\$
	B. <b>2020 disputed value:</b> .....	- \$
	C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
9.	<b>2020 Chapter 42 related adjusted values</b> Add Line 7C and 8C.	\$ 4,670,629
10.	<b>2020 M&amp;O taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 435,891,468
11.	<b>2020 I&amp;S taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 534,218,548
12.	<b>2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$ 0
13.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the school district 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 or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
	A. <b>Absolute exemptions.</b> Use 2020 market value: .....	\$ 275,030
	B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: .....	+ \$ 2,664,608
	C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ 2,939,638
14.	<b>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.	
	A. <b>2020 market value:</b> .....	\$ 254,112
	B. <b>2021 productivity or special appraised value:</b> .....	- \$ 8,240
	C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 245,872
15.	<b>Total adjustments for lost value.</b> Add Lines 12, 13C and 14C.	\$ 3,185,510
16.	<b>Adjusted 2020 M&amp;O taxable value.</b> Subtract Line 15 from Line 10.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	\$ 432,705,958
17.	<b>Adjusted 2020 I&amp;S taxable value.</b> Subtract Line 15 from Line 11.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	\$ 531,033,038
18.	<b>Adjusted 2020 total M&amp;O levy.</b> Multiply Line 6A by Line 16 and divide by \$100.	\$ 4,493,218.67

<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)  
<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)

Line	Description	Amount/Rate
19.	<b>Adjusted 2020 total I&amp;S levy.</b> Multiply Line 6B by Line 17 and divide by \$100.	§ 776,901.33
20.	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the district 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>	
	<b>A. M&amp;O taxes refunded for tax years preceding tax year 2020:</b> .....	§ 4,426.67
	<b>B. I&amp;S taxes refunded for tax years preceding tax year 2020:</b> .....	§ 490.51
21.	<b>Adjusted 2020 M&amp;O levy with refunds.</b> Add Lines 18 and 20A. <sup>9</sup>	§ 4,497,645.34
22.	<b>Adjusted 2020 I&amp;S levy with refunds.</b> Add Lines 19 and 20B. <sup>10</sup>	§ 777,391.84
23.	<b>Total 2021 I&amp;S taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
	<b>A. Certified values:</b> <sup>12</sup> .....	§ 604,838,931
	<b>B. 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 .....	- § 0
	<b>C. Total 2021 value.</b> Subtract B from A.	§ 604,838,931
24.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<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> .....	§ 21,709,614
	<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the 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. <sup>15</sup> .....	+ § 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	§ 21,709,614
25.	<b>2021 tax ceilings and new property value for Chapter 313 limitations.</b>	
	<b>A. 2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable <sup>16</sup> .....	§ 72,445,575
	<b>B. 2021 Chapter 313 new property value.</b> Enter 2021 new property value of property subject to Chapter 313 agreements. <sup>17</sup> .....	+ § 0
	<b>C. Add A and B.</b>	§ 72,445,575
26.	<b>2021 total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Line 25C.	§ 554,102,970
27.	<b>2021 taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b>	
	<b>A. 2021 I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total 2021 appraised value of property subject to a Chapter 313 agreement. ....	§ 97,931,260
	<b>B. 2021 M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total 2021 limited value of property subject to a Chapter 313 agreement. ....	- § 10,000,000
	<b>C. Subtract B from A.</b>	§ 87,931,260

<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.012(6)  
<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(A)(i)  
<sup>17</sup> Tex. Tax Code § 26.012(6)(A)(ii)

Line	No. New-Blended Tax Rate Worksheet	Amount/Rate
28.	<b>2021 total M&amp;O taxable value.</b> Subtract Line 27C from Line 26.	\$ 466,171,710
29.	<b>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 by the school district.	\$ 0
30.	<b>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 determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	\$ 7,138,559
31.	<b>Total adjustments to the 2021 taxable value.</b> Add Line 29 and Line 30.	\$ 7,138,559
32.	<b>Adjusted 2021 M&amp;O taxable value.</b> Subtract Line 31 from Line 28.	\$ 459,033,151
33.	<b>Adjusted 2021 I&amp;S taxable value.</b> Subtract Line 31 from Line 26.	\$ 546,964,411
34.	<b>2021 NNR M&amp;O tax rate.</b> Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.97980 /\$100
35.	<b>2021 NNR I&amp;S tax rate.</b> Divide line 22 by line 33 and multiply by \$100.	\$ 0.14212 /\$100
36.	<b>2021 NNR total tax rate.</b> Add Line 34 and Line 35.	\$ 1.12192 /\$100

**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. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate (DTR):**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district'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 MCR and DTR added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>2021 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ 0.87770 /\$100
38.	<b>2021 enrichment tax rate (DTR).</b> Enter the greater of A and B. <sup>26</sup>	
	A. The district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) .....	\$ 0.13830 /\$100
	B. \$0.05 per \$100 of taxable .....	\$ 0.05000 /\$100
		\$ 0.13830 /\$100

<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §54B.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §54B.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(e)



**SECTION 3: Voter Approval Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ 0.00
49.	<b>2021 total taxable value.</b> Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 444,462,096
50.	<b>Additional rate for pollution control.</b> Divide line 48 by line 49 and multiply by \$100.	\$ 0.00000 /\$100
51.	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 50 and line 47.	\$ 1.13334 /\$100

**SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
53.	<b>2020 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
54.	<b>Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 53 from Line 52.	\$ _____ /\$100
55.	<b>2021 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ _____ /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate .....	\$ 1.12192 /\$100
Enter the 2021 NNR tax rate from Line 36	
Voter-Approval Tax Rate .....	\$ 1.13334 /\$100
As applicable, enter the 2021 voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number used: 47.00000	

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>35</sup>

**print here** → Kathy Herring, Director of Finance

Printed Name of School District Representative

**sign here** →

School District Representative

*Kathy Herring*

08/09/2021

Date

<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)  
<sup>35</sup> Tex. Tax Code § 26.04(c)