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## MEMORANDUM

*This memorandum is privileged and confidential and intended solely for use by clients of The Carlton Law Firm, PLLC.*

**To:** Board of Commissioners, Bastrop-Travis Counties ESD No. 1  
**From:** The Carlton Law Firm, P.L.L.C.  
**Re:** District's 2023 Tax Rate Calculations  
**Date:** August 3, 2023

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The District's tax rate calculations are as follows:

No-New-Revenue Rate (NNR) is	\$0.08850
Voter-Approval Rate (VAR) is	\$0.09185
De Minimis Rate (DMR) is	\$0.10560

A summary page, showing the anticipated revenue for each category is attached.

Additionally, we want to bring the following to your attention:

- If the District's tax rate is going to exceed the VAR, it must be adopted by August 28<sup>th</sup>;
- If the District's tax rate exceeds \$0.09585, the District is subject to a rollback election; and
- If the District's tax rate exceeds the DMR, the District is required to call an election by August 21<sup>st</sup> (Note: Because the DMR is above the maximum allowable tax rate, the District will not be subject to a mandatory election.)

The proposed tax rate that is listed on the attached summary page is to give you an idea of revenue at various tax rates. The proposed rate entered is for illustration only.

# SUMMARY PAGE

ENTITY NAME:

Bastrop-Travis Counties ESD No. 1

Tax Year

2023

PRIOR YEAR TAX RATE

\$ 0.09700

Prior Year Revenue

\$ 2,430,005

PROPOSED TAX RATE?

\$ 0.09156

Revenue @ Proposed Rate

\$ 2,716,122

TAXING UNIT MAXIMUM AUTH RATE?

\$ 0.1000

Revenue @ Max Rate

\$ 2,966,494

IS THE TAXING UNIT A SMALL TAXING UNIT?

NO

IS TAXING UNIT A SPECIAL TAXING UNIT?

NO

DID TAXING UNIT CHOOSE DISASTER EXCEPTION?

NO

COMPTROLLER DE MINIMIS CERTIFICATION

\$ 500,000.00

NO-NEW-REVENUE RATE

\$ 0.088500

Revenue @ NNR

\$ 2,625,348

VOTER-APPROVAL RATE

\$ 0.091850

Revenue @ VAR

\$ 2,724,725

DE MINIMIS RATE

\$ 0.10560

Revenue @ DMR

N/A

**MAXIMUM TAX RATE TO ADOPT WITHOUT MANDATORY ELECTION**

**\$ 0.10000000**

**DEADLINE TO ADOPT TAX RATE**

**September 30**

**MAX TAX RATE TO ADOPT WITHOUT PETITION ELECTION**

\$ 0.095850

Revenue @ Petition Rate

\$ 2,843,385