

Office Memorandum

INSTRUCTIONS FOR FORM 52 - SCHOOL TAX SETTLEMENT REPORT – 2018

This form should be used to provide detail on each tax settlement payment made to a school district. The settlement should be broken down by type of tax collection and fund. We are providing three options for the form. Depending on which option you use the settlement could be broken down further by levies. Form B has separate columns for JOBZ nonexempt and exempt levies. For prior years' property taxes, the form indicates the column where to include the amounts. Option A requires the breakdown of settlements by fund. The option B version is based on the Department of Education's Levy Limitation and Certification Report. Option C is similar to option B, except it does not have separate columns for JOBZ. This form can be used where JOBZ is not applicable (Metro counties) or for districts that do not have JOBZ properties. Whichever version is used, the information needed by the School Districts is which fund and what the source of the payment is. Depending on the taxes payable year the School District's General Fund (01) could include the following levies:

- General—RMV Voter Approved (JOBZ Exempt)
- General—RMV Other (JOBZ Exempt)
- General—NTC Voter Approved (JOBZ Exempt)
- General—NTC Other (JOBZ Exempt)
- General—Other (Include State Determined General Education from past years)

The School District's other funds with levies could include:

- Community Service (04)—Other (JOBZ Exempt)
- Debt Service (07)—Voter Approved (JOBZ Nonexempt)
- Debt Service (07)—Other (JOBZ Nonexempt)
- OPEB/Pension Debt Service—Other (JOBZ Nonexempt)
- OPEB/Pension Debt Service—Voter Approved (JOBZ Nonexempt)

Also, included is a list of the potential revenue sources that should be reported on Form 52. The list includes the statutory references for the revenue and provides a crosswalk to Form 52 and the applicable UFARS code used by the Districts. This last information is primarily of interest to the school districts themselves.

Tax System Generated Reports

As stated previously, you may use computer-generated reports from your property tax system for Form 52 as long as it presents the required information. If you are uncertain whether your reports contain the required information you can submit a copy to our attention or discuss with your local school districts to determine their information needs.

SCHOOL TAX SETTLEMENT REPORT (2018)

Date _____

TO: Independent School District No. _____ **County** _____ **Warrant No.** _____

| | General Fund 01 | Special Revenue Fund Community Service (04) | Debt Service (07) | OPEB/Pension Debt Service (47) | Other ^a | Total |
|---|--------------------|--|----------------------|--------------------------------------|--------------------|-------|
| Sources | General | Service (04) | Service (07) | Service (47) | Other ^a | Total |
| 1. Taxes Payable 2018 | _____ | _____ | _____ | _____ | _____ | _____ |
| 2. Taxes Payable 2017 | _____ | _____ | _____ | _____ | _____ | _____ |
| 3. Taxes Payable 2016 | _____ | _____ | _____ | _____ | _____ | _____ |
| 4. Taxes Payable 2015 | _____ | _____ | _____ | _____ | _____ | _____ |
| 5. Taxes Payable 2014 | _____ | _____ | _____ | _____ | _____ | _____ |
| 6. Taxes Payable 2013 | _____ | _____ | _____ | _____ | _____ | _____ |
| 7. Taxes Payable 2012 | _____ | _____ | _____ | _____ | _____ | _____ |
| 8. Taxes Payable 2011, and prior | _____ | _____ | _____ | _____ | _____ | _____ |
| 9. Current Manufactured Homes | _____ | _____ | _____ | _____ | _____ | _____ |
| 10. Delinquent Manufactured Homes | _____ | _____ | _____ | _____ | _____ | _____ |
| 11. County Apportionment | _____ | XXXX | XXXX | XXXX | XXXX | _____ |
| 12. Personal Prop. Pen. & Int. | _____ | _____ | _____ | _____ | _____ | _____ |
| 13. Tax Forfeited Sales | _____ | XXXX | _____ | XXXX | XXXX | _____ |
| 14. Conservation Land | XXXX | XXXX | XXXX | XXXX | XXXX | _____ |
| 15. Revenues from tax increment finance | _____ | _____ | _____ | _____ | _____ | _____ |
| 16. Fiscal Disparities | _____ | _____ | _____ | _____ | _____ | _____ |
| 17. Other: | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Total | ===== | ===== | ===== | ===== | ===== | ===== |

a Identify: _____

SCHOOL TAX SETTLEMENT REPORT (2018)

TO: Independent School District No. _____

Date _____

From: County _____

Warrant No. _____

| Sources | General Fund | | | | | Special | Debt Service Fund (07) | | OPEB Debt Service Fund (47) | | Total |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|--|--|--|---|---|-------|
| | 01 | 01 ^a | 01 ^a | 01 ^a | 01 | Revenue Fund | General Debt | General Debt | OPEB/Pension | OPEB/Pension | |
| | RMV Voter JOBZ Exempt | RMV Other JOBZ Exempt | NTC Voter JOBZ Exempt | NTC Other JOBZ Exempt | Other General ^b | Community Service (04) JOBZ Exempt | Debt Service Voter Apprvd. ^a JOBZ Nonexempt | Debt Service Other ^a JOBZ Nonexempt | Debt Service Voter Apprvd. JOBZ Nonexempt | Debt Service Other JOBZ Nonexempt | |
| 1. Taxes Payable 2018 | | | | | | | | | | | |
| 2. Taxes Payable 2017 | | | | | | | | | | | |
| 3. Taxes Payable 2016 | | | | | | | | | | | |
| 4. Taxes Payable 2015 | | | | | | | | | | | |
| 5. Taxes Payable 2014 | | | | | | | | | | | |
| 6. Taxes Payable 2013 | | | | | | | | | | | |
| 7. Taxes Payable 2012 | | | | | | | | | | | |
| 8. Taxes Payable 2011 and prior | | | | | | | | | | | |
| 9. Current Manufactured Homes | | | | | | | | | | | |
| 10. Delinquent Manufactured Homes | | | | | | | | | | | |
| 11. County Apportionment | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | XXXX | XXXX | XXXX | |
| 12. Personal Prop. Pen. & Int. | XXXX | XXXX | XXXX | XXXX | | | | | | | |
| 13. Tax Forfeited Sales | XXXX | XXXX | XXXX | XXXX | | XXXX | | | | | |
| 14. Conservation Land | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | XXXX | XXXX | XXXX | |
| 15. Revenues from tax increment finance | XXXX | XXXX | XXXX | XXXX | | | | | | | |
| 16. Fiscal Disparities | | | | | | | | | | | |
| 17. Other: | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| Total | | | | | | | | | | | |

^a In priors years where separate JOBZ levies not applicable amounts are included in this column
^b Includes amounts for _____

SCHOOL TAX SETTLEMENT REPORT (2018)

TO: Independent School District No. _____

Date _____

From: County _____

Warrant No. _____

| Sources | General Fund | | | | | Special Revenue Fund Community Service (04) | Debt Service Fund (07) | | OPEB Debt Service Fund (47) | | Total |
|---|-----------------------------|--------------------|-----------------------------|--------------------|------------------------|--|--|----------------------------------|---|---------------------------------------|-------|
| | 01 RMV Voter Approved | 01 RMV Other | 01 NTC Voter Approved | 01 NTC Other | 01 Other General | | General Debt Service Voter Apprvd. | General Debt Service Other | OPEB/Pension Debt Service Voter Apprvd. | OPEB/Pension Debt Service Other | |
| 1. Taxes Payable 2018 | | | | | | | | | | | |
| 2. Taxes Payable 2017 | | | | | | | | | | | |
| 3. Taxes Payable 2016 | | | | | | | | | | | |
| 4. Taxes Payable 2015 | | | | | | | | | | | |
| 5. Taxes Payable 2014 | | | | | | | | | | | |
| 6. Taxes Payable 2013 | | | | | | | | | | | |
| 7. Taxes Payable 2012 | | | | | | | | | | | |
| 8. Taxes Payable 2011, and prior | | | | | | | | | | | |
| 9. Current Manufactured Homes | | | | | | | | | | | |
| 10. Delinquent Manufactured Homes | | | | | | | | | | | |
| 11. County Apportionment | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | | XXXX | XXXX | |
| 12. Personal Prop. Pen. & Int. | XXXX | XXXX | XXXX | XXXX | | | | | XXXX | XXXX | |
| 13. Tax Forfeited Sales | XXXX | XXXX | XXXX | XXXX | | XXXX | | | XXXX | XXXX | |
| 14. Conservation Land | XXXX | XXXX | XXXX | XXXX | | XXXX | XXXX | | XXXX | XXXX | |
| 15. Revenues from tax increment finance | XXXX | XXXX | XXXX | XXXX | | | | | XXXX | XXXX | |
| 16. Fiscal Disparities | | | | | | | | | | | |
| 17. Other: | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| _____ | | | | | | | | | | | |
| Total | | | | | | | | | | | |