

Office Memorandum

INSTRUCTIONS FOR FORM 52 - SCHOOL TAX SETTLEMENT REPORT – 2019

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 (2019)

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 2019	_____	_____	_____	_____	_____	_____
2. Taxes Payable 2018	_____	_____	_____	_____	_____	_____
3. Taxes Payable 2017	_____	_____	_____	_____	_____	_____
4. Taxes Payable 2016	_____	_____	_____	_____	_____	_____
5. Taxes Payable 2015	_____	_____	_____	_____	_____	_____
6. Taxes Payable 2014	_____	_____	_____	_____	_____	_____
7. Taxes Payable 2013	_____	_____	_____	_____	_____	_____
8. Taxes Payable 2012, 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 (2019)

TO: Independent School District No. _____

Date _____

From: County _____

Warrant No. _____

Sources	General Fund					Special Revenue Fund	Debt Service Fund (07)		OPEB Debt Service Fund (47)		Total
	01	01 ^a	01 ^a	01 ^a	01	Community Service (04)	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	JOBZ Exempt	Debt Service Voter Apprvd. ^a	Debt Service Other ^a	Debt Service Voter Apprvd.	Debt Service Other	
1. Taxes Payable 2019	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
2. Taxes Payable 2018	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
3. Taxes Payable 2017	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
4. Taxes Payable 2016	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
5. Taxes Payable 2015	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
6. Taxes Payable 2014	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
7. Taxes Payable 2013	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
8. Taxes Payable 2012 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 (2019)

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 2019											
2. Taxes Payable 2018											
3. Taxes Payable 2017											
4. Taxes Payable 2016											
5. Taxes Payable 2015											
6. Taxes Payable 2014											
7. Taxes Payable 2013											
8. Taxes Payable 2012, 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											