

Tax Code, Chapter 311 Tax Increment Reinvestment Zone/Tax Increment Fund (TIRZ/TIF) Supplemental Payments - FAQs

1. **Is my school district eligible to receive Chapter 311 Tax Increment Reinvestment Zone supplemental payments?** *The school district must be participating in an active TIRZ agreement. For each school year, a school district is entitled to state aid under [Texas Education Code \(TEC\), §48.253](#), in an amount equal to the amount the district is required to pay into the tax increment fund (TIF) for a reinvestment zone under [Tax Code, Section 311.013\(n\)](#). The payment (based on a 100% TIF participation level) using a school district's current captured appraised value as defined by Tax Code, Section 311.012(b), is the difference between tax collections for the TIRZ in the current school year based on the 2005 maintenance and operations (M&O) tax rate and the tax collections for the TIRZ in the current school year based on the current M&O tax rate.*

2. **What information should be submitted to receive a supplemental payment for the TIRZ?** *For each district's active TIRZ, please include the survey form with the necessary supporting documentation from the tax assessor collector and signature confirming the tax collection values. Below is an example of a TIRZ survey and supporting documentation received from a school district.*

Please print and sign here if your school district's TIRZ agreement has not caused an M&O tax collection loss. Otherwise complete and return this form. E-Mail to taxprograms@tea.texas.gov.

Superintendent: _____ Date: _____

The following information will be used to calculate the district's hold harmless from tax collections lost to tax rate compression in the TIRZ. We have provided information from the Comptroller of Public Accounts regarding your participation level in the TIRZ and your M&O tax rates for the years in question. We need information on the amount of captured appraised value in the TIRZ and the actual tax collections for the TIRZ.

1. Participation Level:	M&O rate only	
2. 2005 M&O Rate:		\$1.47
3. 2022 M&O Rate:		\$0.91
4. Amount of captured appraised value as defined by Tax Code 311.012 (b) for tax year 2022:		\$423,453,155
5. Tax collections for TIRZ in 2022-2023 school year based on 2022 M&O Rate:		\$3,846,885
6. Tax collections for TIRZ in 2022-2023 school year based on 2005 M&O Rate:		\$6,224,583
7. Tax Increment amount based on tax collections for 2005 M&O Rate and 2022 M&O Rate: (Line 6 - Line 5)		\$2,377,698

Please print and sign here certifying the M&O tax rate used to make payments into the TIRZ is the rate reflected on line 6 of the above calculations and also verifying your school district's TIRZ M&O tax collection loss. Attach signed documentation from your tax assessor collector and e-mail to taxprograms@tea.texas.gov. Contact the State Funding Division at (512) 463-6313 with questions about this form.

Superintendent: _____ Date: 05.11.2023

May 9, 2023

I, XXX XXXX, Tax Assessor-Collector for the XXX Independent School District, certify tax collections for City of XXXX TIRZ #1 as follows:

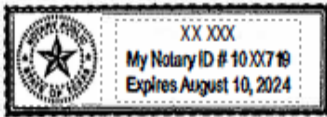
Tax Collections for TIRZ in 2022-23 school year based on 2022 M&O Rate:	\$3,846,885
Projected Tax Collections for TIRZ in 2022-23 school year based on 2015 M&O Rate:	\$6,224,583

Witness my hand this 9th day of May 2023.

XXX XXXX, RTA
Tax Assessor-Collector

Sworn and subscribed to me this 9th day of May 2023.

XX XXXX Tarrant
Notary Public Signature County State



3. **How do we submit the information needed to request a TIRZ supplemental Payment?** *To request a TIRZ supplemental payment, each district with an active TIRZ must email the required documentation to taxprograms@tea.texas.gov.*
4. **Will we receive a spreadsheet to complete our TIRZ?** *Yes. TEA will email an updated TIRZ survey to be completed by each district participating in an active TIRZ.*
5. **When will we receive the spreadsheet to complete our TIRZ?** *TEA anticipates that the information request email (including the TIRZ survey) will be sent in April to districts participating in an active TIRZ.*
6. **What value should I enter in Line 4 (Captured Appraised Value)?** *On line 4 of the TIRZ supplemental payment form, enter the district's current year's Taxable Value minus the base year amount.*
7. **When must we submit our TIRZ survey to TEA?** *Each district participating in an active TIRZ project must submit the required documentation for the current school year on or before August 10th for the credit to be processed for the school year.*
8. **Can a district submit a survey request for prior years other than the current year? For example, if we forgot to submit for 2022, can we submit a survey for 2022 and 2023 in the 2023-2024 school year?** *No, a district can't submit a TIRZ survey for a school year other than the current school year. The survey*

requesting a supplemental TIRZ payment must be submitted in the current year. (Example: the 2022 survey should have been submitted in school year 2022-2023, and the 2023 survey should be submitted in school year 2023-2024.)

9. Can a district request a correction for a survey for a prior year? Yes, a district can submit a TIRZ survey requesting a correction for a year prior to the current school year. We can only adjust up to three prior years with correct documentation, explanations, and amounts aligned with previous years' submissions. These requests will be prioritized after current year's work as time allows and will be subject to funding availability.

10. How long will it be before we receive our payment for the TIRZ? TEA processes supplemental payments in batches based on the date received. Completed forms must be received by the 15th of the month to allow for adequate review and to be processed for payment in the following month. For example, forms received by May 15th will be processed in June, and so on.

11. Where can I find the supplemental payment on my summary of finances (SOF) report?

TIRZ supplemental payments flow through Other Programs funding. (See line 45 of the main SOF report.) These payments can be found on the district's SOF report on line 3 of the Other Programs Detail Report.

Foundation School Program (FSP) State Funding		LPE	NF
43.	FSP State Share of Tier One (Total Cost of Tier One - Local Fund Assignment - ASF)	\$16,477,270,671	\$16,328,672,912
44.	Tier Two Tier Two Detail Report	\$2,772,613,652	\$2,754,656,824
45.	Other Programs Other Programs Detail Report	\$1,140,149,030	\$658,361,664

Other Programs Detail		LPE	NF
1.	Attendance Credit Sold	(\$0)	(\$0)
2.	Additional Aid for ESCs and Educational Districts (Ins. Code 1579.251(b))	\$4,435,875	\$4,605,150
3.	Supplemental Tax Increment Fund (TIF) Payment, Chapter 311 Tax Increment Reinvestment Zone (TIRZ)	\$66,628,716	\$66,628,716

Click this link to access the district's SOF report: [School District State Aid Reports incl/ SOFs](#)

12. How can I contact your office? If you have any questions, you can reach us by phone at (512) 463-6313 or by email at taxprograms@tea.texas.gov.