

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01 COUNTY

1. 2017 Total Taxable Value	1,612,532,455
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	493,925
3. Preliminary 2017 Adjusted tax value	1,612,038,530
4. 2017 Total Tax Rate	0.45917 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	1,612,038,530
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	308,230
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	5,617,160
8C. Value Loss	5,925,390
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	3,270,750
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	3,270,750
10. Total Adjustments For Lost Value	9,196,140
11. 2017 Adjusted Taxable Value	1,602,842,390
12. 2017 Adjusted Taxes	7,359,771.40
13. Taxes Refunded For Years Preceding Tax Year 2017	4,253.10
14. Taxes in tax increment financing for tax year 2017	60.00
15. 2017 Adjusted taxes with refunds	7,363,964.50
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,737,176,191
16B. Counties: railroad rolling stock	13,533,680
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	60
16E. Total 2018 value.	1,750,709,811
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	4,366,310
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	4,366,310
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	158,798,701
19. 2018 Total Taxable Value	1,596,277,420
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	23,932,600
22. Total adjustments to 2018 taxable value	23,932,600
23. 2018 Adjusted Taxable value	1,572,344,820
24. 2018 Effective Tax Rate	0.468342 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	0.468342 / \$100
2018 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2017 Maintenance And Operations Tax Rate	0.45917 / \$100
27. 2017 Adjusted Taxable Value	1,602,842,390
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	7,359,771
28B. Additional Sales Tax	1,294,006
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2017	4,253

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01 COUNTY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	60
28H. Adjusted M&O Taxes	8,657,970
29. 2018 ADJUSTED TAXABLE VALUE	1,572,344,820
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30. 2018 Effective Rollback Maintenance And Operations Rate	0.550640 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.594691 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	0.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	0.00
37. 2018 Total taxable value	1,596,277,420
38. 2018 Debt Tax Rate	0 / \$100
39. 2018 Rollback Tax Rate	0.594691 / \$100
40. Counties Only: 2018 Rollback tax rate	.594691 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	1294005.79
43. 2018 Total Taxable value	1,596,277,420
44. Sales tax adjustment rate	0.081063 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.468342 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.468342 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.594691 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.513628 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	1,596,277,420
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.513628 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 60 ESD #1

1. 2017 Total Taxable Value	389,799,410
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	389,799,410
4. 2017 Total Tax Rate	0.1 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	389,799,410
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	173,820
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	1,874,680
8C. Value Loss	2,048,500
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	1,934,700
9B. 2018 Productivity Or Special Appraised Value	62,910
9C. Value Loss	1,871,790
10. Total Adjustments For Lost Value	3,920,290
11. 2017 Adjusted Taxable Value	385,879,120
12. 2017 Adjusted Taxes	385,879.12
13. Taxes Refunded For Years Preceeding Tax Year 2017	324.29
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	386,203.41
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	390,431,521
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	390,431,521
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	503,760
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	503,760
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	390,935,281
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	5,782,440
22. Total adjustments to 2018 taxable value	5,782,440
23. 2018 Adjusted Taxable value	385,152,841
24. 2018 Effective Tax Rate	0.100272 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	0.100272 / \$100
2018 ROLLBACK TAX RATE WORKSHEET	
26. 2017 Maintenance And Operations Tax Rate	0.1 / \$100
27. 2017 Adjusted Taxable Value	385,879,120
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	385,879
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	324

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 60 ESD #1

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	386,203
9. 2018 ADJUSTED TAXABLE VALUE	385,152,841
0. 2018 Effective Rollback Maintenance And Operations Rate	0.100272 / \$100
1. 2018 Rollback Maintenance And Operations Rate	0.108293 / \$100
2. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
3. 2017 Certified excess debt collection	0.00
4. Adjusted 2018 debt	0.00
5. Certified 2018 anticipated collection Rate Percent	100 %
6. 2018 Debt adjusted for collection	0.00
7. 2018 Total taxable value	390,935,281
8. 2018 Debt Tax Rate	0 / \$100
9. 2018 Rollback Tax Rate	0.108293 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	390,935,281
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.100272 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.100272 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.108293 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.108293 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	390,935,281
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.108293 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 62 ESD #2

1. 2017 Total Taxable Value	206,437,470
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	206,437,470
4. 2017 Total Tax Rate	0.1 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	206,437,470
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	0
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	1,216,790
8C. Value Loss	1,216,790
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	282,500
9B. 2018 Productivity Or Special Appraised Value	10,260
9C. Value Loss	272,240
10. Total Adjustments For Lost Value	1,489,030
11. 2017 Adjusted Taxable Value	204,948,440
12. 2017 Adjusted Taxes	204,948.44
13. Taxes Refunded For Years Preceeding Tax Year 2017	141.29
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	205,089.73
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	217,943,010
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	217,943,010
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	103,550
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	103,550
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	218,046,560
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	1,207,660
22. Total adjustments to 2018 taxable value	1,207,660
23. 2018 Adjusted Taxable value	216,838,900
24. 2018 Effective Tax Rate	0.094581 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 ROLLBACK TAX RATE WORKSHEET	
26. 2017 Maintenance And Operations Tax Rate	0.1 / \$100
27. 2017 Adjusted Taxable Value	204,948,440
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	204,948
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	141

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 62 ESD #2

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	205,089
29. 2018 ADJUSTED TAXABLE VALUE	216,838,900
30. 2018 Effective Rollback Maintenance And Operations Rate	0.094581 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.102147 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	0.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	0.00
37. 2018 Total taxable value	218,046,560
38. 2018 Debt Tax Rate	0 / \$100
39. 2018 Rollback Tax Rate	0.102147 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	218,046,560
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.094581 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.094581 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.102147 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.102147 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	218,046,560
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.102147 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 64 ESD #3

1. 2017 Total Taxable Value	704,937,680
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	704,937,680
4. 2017 Total Tax Rate	0.1 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	704,937,680
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	46,340
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	1,218,390
8C. Value Loss	1,264,730
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	819,200
9B. 2018 Productivity Or Special Appraised Value	19,260
9C. Value Loss	799,940
10. Total Adjustments For Lost Value	2,064,670
11. 2017 Adjusted Taxable Value	702,873,010
12. 2017 Adjusted Taxes	702,873.01
13. Taxes Refunded For Years Preceding Tax Year 2017	310.98
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	703,183.99
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	757,691,210
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	757,691,210
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	440,260
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	440,260
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	758,131,470
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	9,202,800
22. Total adjustments to 2018 taxable value	9,202,800
23. 2018 Adjusted Taxable value	748,928,670
24. 2018 Effective Tax Rate	0.093891 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 ROLLBACK TAX RATE WORKSHEET	
26. 2017 Maintenance And Operations Tax Rate	0.1 / \$100
27. 2017 Adjusted Taxable Value	702,873,010
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	702,873
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2017	311

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 64 ESD #3

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	703,184
9. 2018 ADJUSTED TAXABLE VALUE	748,928,670
0. 2018 Effective Rollback Maintenance And Operations Rate	0.093891 / \$100
1. 2018 Rollback Maintenance And Operations Rate	0.101402 / \$100
2. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
3. 2017 Certified excess debt collection	0.00
4. Adjusted 2018 debt	0.00
5. Certified 2018 anticipated collection Rate Percent	100 %
6. 2018 Debt adjusted for collection	0.00
7. 2018 Total taxable value	758,131,470
8. 2018 Debt Tax Rate	0 / \$100
9. 2018 Rollback Tax Rate	0.101402 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	
42. Estimated sales tax revenue for previous 4 quarters.	
43. 2018 Total Taxable value	/ \$100
44. Sales tax adjustment rate	/ \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	/ \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	/ \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	/ \$100
48. 2018 Rollback tax rate adjusted for sales tax	/ \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	
50. 2018 Total Taxable value	/ \$100
51. Additional rate for For Pollution Control	/ \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 66 ESD #4

1. 2017 Total Taxable Value	348,907,320
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	348,907,320
4. 2017 Total Tax Rate	0.1 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	348,907,320
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	88,070
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	1,307,300
8C. Value Loss	1,395,370
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	340,240
9B. 2018 Productivity Or Special Appraised Value	13,460
9C. Value Loss	326,780
10. Total Adjustments For Lost Value	1,722,150
11. 2017 Adjusted Taxable Value	347,185,170
12. 2017 Adjusted Taxes	347,185.17
13. Taxes Refunded For Years Preceding Tax Year 2017	372.68
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	347,557.85
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	370,002,590
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	370,002,590
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	3,318,740
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	3,318,740
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	373,321,330
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	7,656,150
22. Total adjustments to 2018 taxable value	7,656,150
23. 2018 Adjusted Taxable value	365,665,180
24. 2018 Effective Tax Rate	0.095048 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 ROLLBACK TAX RATE WORKSHEET	
26. 2017 Maintenance And Operations Tax Rate	0.1 / \$100
27. 2017 Adjusted Taxable Value	347,185,170
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	347,185
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2017	373

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 66 ESD #4

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	347,558
9. 2018 ADJUSTED TAXABLE VALUE	365,665,180
10. 2018 Effective Rollback Maintenance And Operations Rate	0.095048 / \$100
11. 2018 Rollback Maintenance And Operations Rate	0.102651 / \$100
12. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
13. 2017 Certified excess debt collection	0.00
14. Adjusted 2018 debt	0.00
15. Certified 2018 anticipated collection Rate Percent	100 %
16. 2018 Debt adjusted for collection	0.00
17. 2018 Total taxable value	373,321,330
18. 2018 Debt Tax Rate	0 / \$100
19. 2018 Rollback Tax Rate	0.102651 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	373,321,330
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.095048 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.095048 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.102651 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.102651 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	373,321,330
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.102651 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 10 CITY OF BUFFALO M&O

1. 2017 Total Taxable Value	88,446,456
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	88,446,456
4. 2017 Total Tax Rate	0.507157 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	88,446,456
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	17,890
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	219,150
8C. Value Loss	237,040
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	0
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	237,040
11. 2017 Adjusted Taxable Value	88,209,416
12. 2017 Adjusted Taxes	447,360.23
13. Taxes Refunded For Years Preceeding Tax Year 2017	985.68
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	448,345.91
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	103,974,340
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	103,974,340
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	1,850,860
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	1,850,860
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	105,825,200
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	2,823,120
22. Total adjustments to 2018 taxable value	2,823,120
23. 2018 Adjusted Taxable value	103,002,080
24. 2018 Effective Tax Rate	0.435278 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2017 Maintenance And Operations Tax Rate	0.120336 / \$100
27. 2017 Adjusted Taxable Value	88,209,416
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	106,148
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	209

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 10 CITY OF BUFFALO M&O

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	106,357
29. 2018 ADJUSTED TAXABLE VALUE	103,002,080
30. 2018 Effective Rollback Maintenance And Operations Rate	0.103257 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.111517 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	300,000.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	300,000.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	3,000.00
37. 2018 Total taxable value	105,825,200
38. 2018 Debt Tax Rate	0.002834 / \$100
39. 2018 Rollback Tax Rate	0.114351 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	105,825,200
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.435278 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.435278 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.114351 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.114351 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	105,825,200
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.114351 / \$100

2018 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name	Phone (area code and number)
City of Centerville	903-536-2515
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address
PO Box 279, 325 E St Marys - Centerville, TX 75833	

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback 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 and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. 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: Effective Tax Rate (No New Taxes)

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

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$ 42,851,358
2.	2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ -
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 42,851,358
4.	2017 total adopted tax rate.	0.365020
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.	
	A. Original 2017 ARB values:	\$ -
	B. 2017 values resulting from final court decisions:	\$ -
	C. 2017 value loss. Subtract B from A. ³	\$ -
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 42,851,358
7.	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$ -

¹Tex. Tax Code § 26.012(14)
²Tex. Tax Code § 26.012(14)
³Tex. Tax Code § 26.012(13)
⁴Tex. Tax Code § 26.012(15)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:

comptroller.texas.gov/taxes/property-tax

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Line	Effective Tax Rate Activity	Amount/Rate
8.	2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit 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 exemptions.	
	A. Absolute exemptions. Use 2017 market value:	\$ 173,560
	B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:	\$ -
	C. Value loss. Add A and B. ⁵	\$ 173,560
9.	2017 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 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.	
	A. 2017 market value:	\$ -
	B. 2018 productivity or special appraised value:	\$ -
	C. Value loss. Subtract B from A. ⁶	\$ -

10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 173,560
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6		\$ 42,677,798
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 155,782.50
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. 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 2017. This line applies only to tax years preceding tax year 2017.*		\$ 382.43
14.	Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0.*		\$ -
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.*		156,164.93
16.	Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.**		
	A. Certified values:	\$ 46,371,040	
	B. Counties: include railroad rolling stock values certified by the Comptroller's office:	\$ -	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$ -	
	D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.**	\$ -	
	E. Total 2018 value. Add A and B, then subtract C and D.		\$ 46,371,040

- *Tex. Tax Code § 26.012(15)
- *Tex. Tax Code § 26.012(15)
- *Tex. Tax Code § 26.012(13)
- *Tex. Tax Code § 26.03(c)
- *Tex. Tax Code § 26.012(13)
- *Tex. Tax Code § 26.012
- *Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll. A. 2018 taxable value of properties under protest. 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.*	\$ -
	B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are 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. ¹⁴	\$ -
	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.*	\$ -
19.	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 46,371,040
20.	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed.*	\$ -
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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 taxing unit after Jan. 1, 2017, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018.**	\$ 1,060,750
22.	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$ 1,060,750
23.	2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 45,310,290
24.	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.**	0.344656
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate.**	0.000000

- **Tex. Tax Code § 26.01(c) and (d)
- **Tex. Tax Code § 26.01(c)
- **Tex. Tax Code § 26.01(d)

- *Tex. Tax Code § 26.012(6)
- *Tex. Tax Code § 26.012(17)
- *Tex. Tax Code § 26.012(17)
- *Tex. Tax Code § 26.04(c)
- *Tex. Tax Code § 26.04(d)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit'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 rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2017 maintenance and operations (M&O) tax rate.	0.365020
27.	2017 adjusted taxable value. Enter the amount from Line 11.	\$ 42,677,798
28.	2017 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100. \$ _____ \$ 155,782.50	
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ -	
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0. \$ -	
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. \$ -	
	E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2017. This line applies only to tax years preceding tax year 2017. \$ 382.43	
	F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. \$ -	
	G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0. - \$ _____ \$ -	
	H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$ 156,164.93	
29.	2018 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 45,310,290
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.344656
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.372228
Line	Rollback Tax Rate Activity	Amount/Rate
32.	Total 2018 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$ -	
	B. Subtract unencumbered fund amount used to reduce total debt. \$ -	
	C. Subtract amount paid from other resources. \$ -	
	D. Adjusted debt. Subtract B and C from A. \$ -	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector. \$ -	
34.	Adjusted 2018 debt. Subtract Line 33 from Line 32D. \$ -	
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. 100.00%	
36.	2018 debt adjusted for collections. Divide Line 34 by Line 35	\$ -
37.	2018 total taxable value. Enter the amount on Line 19.	\$ 46,371,040

38.	2018 debt tax rate. Divide Line 38 by Line 37 and multiply by \$100.		0.000000
39.	2018 rollback tax rate. Add Lines 31 and 38.		0.372228
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.		0.000000

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. *Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$ -
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. *Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. *Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	ENTER RATE BELOW 0.0000 \$ - \$ -

*Tax: Tax Code § 26.041(d)
*Tax: Tax Code § 26.041(i)
*Tax: Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.	\$ 46,371,040
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.000000
45.	2018 effective tax rate, unadjusted for sales tax. *Enter the rate from Line 24 or 25, as applicable, on the Sample Effective Tax Rate Worksheet.	0.344656
46.	2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	0.000000
47.	2018 rollback tax rate, unadjusted for sales tax. *Enter the rate from Line 39 or 40, as applicable, of the Sample Rollback Tax Rate Worksheet.	0.372228
48.	2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.372228

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. *The taxing unit shall provide its tax assessor-collector with a copy of the letter. *	\$ -
50.	2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.	\$ 46,371,040
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52.	2018 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	0.372228

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	0.344656
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.372228
Rollback tax rate adjusted for pollution control (Line 52)	0.372228

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

print here

Printed Name of Taxing Unit Representative _____

sign here

Taxing Unit Representative _____ Date _____

*Tax: Tax Code § 26.04(c)
*Tax: Tax Code § 26.04(c)
*Tax: Tax Code § 26.04(d)

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 12 CITY OF JEWETT M&O

1. 2017 Total Taxable Value	29,234,892
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	29,234,892
4. 2017 Total Tax Rate	0.34283 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	29,234,892
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	21,450
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	12,000
8C. Value Loss	33,450
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	0
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	33,450
11. 2017 Adjusted Taxable Value	29,201,442
12. 2017 Adjusted Taxes	100,111.30
13. Taxes Refunded For Years Preceeding Tax Year 2017	147.96
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	100,259.26
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	36,375,990
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	36,375,990
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	378,650
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	378,650
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	36,754,640
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	2,984,350
22. Total adjustments to 2018 taxable value	2,984,350
23. 2018 Adjusted Taxable value	33,770,290
24. 2018 Effective Tax Rate	0.296885 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2017 Maintenance And Operations Tax Rate	0.236319 / \$100
27. 2017 Adjusted Taxable Value	29,201,442
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	69,009
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	102

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 12 CITY OF JEWETT M&O

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	69,111
29. 2018 ADJUSTED TAXABLE VALUE	33,770,290
30. 2018 Effective Rollback Maintenance And Operations Rate	0.204650 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.221022 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	28,000.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	28,000.00
35. Certified 2018 anticipated collection Rate Percent	91 %
36. 2018 Debt adjusted for collection	30,769.23
37. 2018 Total taxable value	36,754,640
38. 2018 Debt Tax Rate	0.083715 / \$100
39. 2018 Rollback Tax Rate	0.304737 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	306,983,498
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	1.121286 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	1.121286 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.391543 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.391543 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	306983498
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.391543 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 14 CITY OF MARQUEZ

1. 2017 Total Taxable Value	12,726,088
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	12,726,088
4. 2017 Total Tax Rate	0.216449 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	12,726,088
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	12,390
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	79,280
8C. Value Loss	91,670
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	0
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	91,670
11. 2017 Adjusted Taxable Value	12,634,418
12. 2017 Adjusted Taxes	27,347.07
13. Taxes Refunded For Years Preceeding Tax Year 2017	58.46
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	27,405.53
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	13,007,110
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	13,007,110
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	0
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	13,007,110
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	58,230
22. Total adjustments to 2018 taxable value	58,230
23. 2018 Adjusted Taxable value	12,948,880
24. 2018 Effective Tax Rate	0.211644 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2017 Maintenance And Operations Tax Rate	0.216449 / \$100
27. 2017 Adjusted Taxable Value	12,634,418
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	27,347
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	58

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 14 CITY OF MARQUEZ

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	27,405
29. 2018 ADJUSTED TAXABLE VALUE	12,948,880
30. 2018 Effective Rollback Maintenance And Operations Rate	0.211639 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.228570 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	0.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	0.00
37. 2018 Total taxable value	13,007,110
38. 2018 Debt Tax Rate	0 / \$100
39. 2018 Rollback Tax Rate	0.22857 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	13,007,110
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.211644 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.211644 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.22857 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.22857 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	13,007,110
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.22857 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 13 CITY OF NORMANGEE

1. 2017 Total Taxable Value	27,407,617
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	27,407,617
4. 2017 Total Tax Rate	0.25 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	27,407,617
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	0
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	0
8C. Value Loss	0
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	0
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	0
11. 2017 Adjusted Taxable Value	27,407,617
12. 2017 Adjusted Taxes	68,519.04
13. Taxes Refunded For Years Preceeding Tax Year 2017	261.86
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	68,780.90
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	27,833,536
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	27,833,536
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	61,610
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	61,610
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	27,895,146
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	138,750
22. Total adjustments to 2018 taxable value	138,750
23. 2018 Adjusted Taxable value	27,756,396
24. 2018 Effective Tax Rate	0.247801 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
<u>2018 ROLLBACK TAX RATE WORKSHEET</u>	
26. 2017 Maintenance And Operations Tax Rate	0.25 / \$100
27. 2017 Adjusted Taxable Value	27,407,617
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	68,519
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	26,186

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 13 CITY OF NORMANGEE

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	94,705
29. 2018 ADJUSTED TAXABLE VALUE	27,756,396
30. 2018 Effective Rollback Maintenance And Operations Rate	0.341200 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.368496 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	0.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	0.00
37. 2018 Total taxable value	27,895,146
38. 2018 Debt Tax Rate	0 / \$100
39. 2018 Rollback Tax Rate	0.368496 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	27,895,146
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.247801 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.247801 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.368496 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.368496 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	27,895,146
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.368496 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 15 CITY OF OAKWOOD

1. 2017 Total Taxable Value	12,370,684
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	12,370,684
4. 2017 Total Tax Rate	0.374875 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	12,370,684
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	68,200
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	0
8C. Value Loss	68,200
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	0
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	68,200
11. 2017 Adjusted Taxable Value	12,302,484
12. 2017 Adjusted Taxes	46,118.94
13. Taxes Refunded For Years Preceding Tax Year 2017	56.78
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	46,175.72
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	13,983,240
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	13,983,240
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	528,590
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	528,590
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	14,511,830
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	1,061,320
22. Total adjustments to 2018 taxable value	1,061,320
23. 2018 Adjusted Taxable value	13,450,510
24. 2018 Effective Tax Rate	0.343300 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2017 Maintenance And Operations Tax Rate	0.374875 / \$100
27. 2017 Adjusted Taxable Value	12,302,484
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	46,119
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2017	57

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 15 CITY OF OAKWOOD

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	46,176
29. 2018 ADJUSTED TAXABLE VALUE	13,450,510
30. 2018 Effective Rollback Maintenance And Operations Rate	0.343302 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.370766 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	0.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	0.00
37. 2018 Total taxable value	14,511,830
38. 2018 Debt Tax Rate	0 / \$100
39. 2018 Rollback Tax Rate	0.370766 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	14,511,830
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.3433 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.3433 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.370766 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.370766 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	14,511,830
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.370766 / \$100

2018 Sample Tax Rate Calculation Worksheet School Districts

Ordery 3,447,789.56
30 Ordery 380,836.93
30 Ordery 843,488.34
30 Ordery 96,613.38
4,768,730.21

School District's Name: Buffalo ISD
 School District's Address, City, State, ZIP Code: 108 Cedar Creek Rd Buffalo, Texas 75831
 Phone (area code and number): 903-322-4993
 School District's Website Address: www.kuffebisd.net

Phone (area code and number): P.O. 0129657-367795816
 School District's Website Address: Value inc. all adj.

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit.

This sample worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Sample Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. 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.

STEP 1: Effective Tax Rate (No New Taxes)

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

#17
 5/17
 10/17
 TR
 worksheet

Line	Effective Tax Rate Activity	Amount/Rate
1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$ 367,795,816
2.	2017 tax ceilings and Chapter 313 limitations A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. B. Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) C. Add A and B.	$(F) - 3,869,933 + (B) 14,573,480$ $+ (S) 10,425,610$ \$ 28,869,023 \$ \$ 28,869,023
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 338,926,793
4.	2017 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	\$ 1.29651 / \$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: B. 2017 values resulting from final court decisions: C. 2017 value loss. Subtract B from A.	\$ \$ \$ -0-
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 338,926,793

* Tax Code § 26.012(14)
 * Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate
7.	2017 taxable value of property in territory the school deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.	\$ -0-
8.	2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 exemptions. $F=0$	
	A. Absolute exemptions. Use 2017 market value: $(B) 17,890 + (LS) 1,980$ * \$ 19,870	
	B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: * \$ 1,521,254	
	C. Value loss. Add A and B. $(F) 50,024 + (B) 1,085,510 + (LS) 385,720$	\$ 1,541,124
9.	2017 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 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.	
	A. 2017 market value: \$	
	B. 2018 productivity or special appraised value: -\$	
	C. Value loss. Subtract B from A. $(F) + (B) 46,440 + (LS) 577,680$	\$ 624,120
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 2,165,244
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$ 336,761,549
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 4,366,349
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$ 3,260
14.	Adjusted 2017 taxes with refunds. Add Lines 12 and 13.	\$ 4,369,609
15.	Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled. $F=62,231,789$	
	A. Certified values only: * \$ 1,337,947,570	
	B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: -\$	
	C. Total value. Subtract B from A.	\$ 400,179,279

Line	Effective Tax Rate Activity	Amount/Rate
16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2018 taxable value of properties under protest. 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. $(F) 0 + (B) 2,346,360 + (LS) 443,790$</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. 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 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.</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$</p> <p>+</p> <p>\$ <u>2,790,150</u></p>
17.	<p>2018 tax ceilings and Chapter 313 limitations. $(F) 3,588,015 + (B) 15,710,810 + (LS) 10,933,920$</p> <p>A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.²</p> <p>B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)³</p> <p>C. Add A and B.</p>	<p>\$ <u>30,232,745</u></p> <p>\$</p> <p>\$ <u>30,232,745</u></p>
18.	<p>2018 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p>\$ <u>372,736,704</u></p>
19.	<p>Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed by the school district.</p>	<p>\$ <u>-0-</u></p>
20.	<p>Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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, 2017, and be located in a new improvement.</p>	<p>\$ <u>7,633,087</u></p>
21.	<p>Total adjustments to the 2018 taxable value. Add lines 19 and 20.</p>	<p>\$ <u>7,633,087</u></p>
22.	<p>2018 adjusted taxable value. Subtract line 21 from line 18.</p>	<p>\$ <u>365,103,617</u></p>
23.	<p>2018 effective tax rate. Divide line 14 by line 22 and multiply by \$100.</p>	<p>\$ <u>6.19681</u> / \$100</p>
24.	<p>2018 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.</p>	<p>\$ _____</p>

² Tex. Tax Code § 26.012(8)(A)(i)
³ Tex. Tax Code § 26.012(8)(A)(ii)

No Increase

Texas Comptroller of Public Accounts

Form 50-859

STEP 2: Rollback Tax Rate

Most school districts calculate a rollback tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** School districts must use the lesser amount of the following methods to calculate the M&O rate:
 - Four cents (\$0.04) PLUS current year's compression rate multiplied by \$1.50 (usually \$1) PLUS any additional cents approved by voters at a 2006 or subsequent rollback election; OR
 - Current year's compression rate multiplied by six cents (usually four cents) PLUS effective M&O rate which includes school formula funding calculations.*
- Debt:** The debt tax 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.

In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
25.	Maintenance and Operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	\$ 1.50 /\$100
26.	Multiply line 25 times 0.6667.	\$ 1.00005 /\$100
27.	2018 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). <i>TRC M+O</i>	\$ 1.17 /\$100
28.	Total 2018 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount: \$ 1,440,804 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 474,031 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ -0- D. Adjust debt: Subtract B and C from A. $1,440,804 - 474,031 = 966,773$	
29.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$ -0-
30.	Adjusted 2018 debt. Subtract line 29 from line 28D.	\$ 471,773
31.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100 %
32.	2018 debt adjusted for collections. Divide line 30 by line 31.	\$ 471,773
33.	2018 total taxable value. Enter amount on line 18.	\$ 372,736,704
34.	2018 debt tax rate. Divide line 32 by line 33 and multiply by 100.	\$.12657 /\$100
35.	2018 rollback tax rate. Add lines 27 and 34.	\$ 1.29657 /\$100

* Tax. Tax Code § 26.08(n)

STEP 3: Additional Rollback Protection 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 step 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	Additional Rollback for Pollution Control Activity	Amount/Rate
36.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁷ The school district shall provide its tax assessor with a copy of the letter. ⁸	\$ _____
37.	2018 total taxable value. Enter the amount from line 33 of the Sample Rollback Tax Rate Worksheet.	\$ _____
38.	Additional rate for pollution control. Divide line 36 by line 37 and multiply by \$100.	\$ _____ /\$100
39.	2018 rollback tax rate, adjusted for pollution control. Add line 38 and line 35.	\$ _____ /\$100

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations) \$ 1.19681

Rollback Tax Rate (Line 35) \$ 1.29657

Rollback tax rate adjusted for pollution control (Line 39) \$ -0-

STEP 5: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

print here ▶ Carolyn Ballard
 Printed Name of School District Representative

sign here ▶ Carolyn Ballard
 School District Representative

Date 7-31-18

⁷ Tex. Tax Code § 26.045(d)
⁸ Tex. Tax Code § 26.045(f)

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 31 **CENTERVILLE ISD M&O**

1. 2017 Total Taxable Value	292,799,387
2. 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	32,672,810
3. Preliminary 2017 Adjusted tax value	260,126,577
4. 2017 Total Tax Rate	1.32 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	260,126,577
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	173,820
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	2,112,010
8C. Value Loss	2,285,830
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	1,317,770
9B. 2018 Productivity Or Special Appraised Value	40,040
9C. Value Loss	1,277,730
10. Total Adjustments For Lost Value	3,563,560
11. 2017 Adjusted Taxable Value	256,563,017
12. 2017 Adjusted Taxes	3,386,631.82
13. Taxes Refunded For Years Proceeding Tax Year 2017	3,622.27
14. 2017 Adjusted taxes with refunds	3,390,254.09
15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	306,767,230
15B. Pollution Control Exemptions	0
15C. Total 2018 value.	306,767,230
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2018 Taxable Value of properties under protest.	433,580
16B. 2018 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	433,580
17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	217,312
18. 2018 Total Taxable Value	306,983,498
19. 2018 Total Taxable Value of properties annexed after Jan 2017	0
20. 2018 Total Taxable value of new improvements and new personal property	4,629,610
21. Total adjustments to 2018 taxable value	4,629,610
22. 2018 Adjusted Taxable value	302,353,888
23. 2018 Effective Tax Rate	1.121286 / \$100
2018 ROLLBACK TAX RATE WORKSHEET	
24. 2017 Maintenance And Operations Tax Rate	1.5 / \$100
25. 2018 Maintenance and Operations compressed rate	1.00005 / \$100
26. 2018 Rollback maintenance and operation rate.	1.04
26A. Compressed or Rollback M&O Rate + 0.04	0
26B. Enter Line 51 from the "State Aid Template" + 0.04	0 / \$100
26C. Enter the lesser of Rate A or Rate B.	
27. Debt to be paid with 2018 property taxes and sales tax revenue	1,201,975.00
28. 2017 Certified excess debt collection	0.00
29. Adjusted 2018 debt	1,201,975.00
30. Certified 2018 anticipated collection Rate Percent	100 %
31. 2018 Debt adjusted for collection	1,201,975.00
32. 2018 captured appraised value of real property in a Tax Increment Financing	

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 31 CENTERVILLE ISD M&O

33. 2018 Total taxable value	306983498
34. 2018 Debt Tax Rate	0.391543 / \$100
35. 2018 Rollback Tax Rate	0.391543 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	0
37. 2018 Total Taxable value	306983498
38. Additional rate for For Pollution Control	0 / \$100
39. 2018 Rollback tax rate adjusted for Pollution Control	0 / \$100

2018 EFFECTIVE TAX RATE CALCULATION

School Districts

Leon ISD

STEP 1: Effective Tax Rate (No New Taxes)

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

Line	Effective Tax Rate Activity	Amount / Rate
1	2017 Total Taxable Value Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over- appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$712,754,010
2	2017 Tax Ceilings and Chapter 313 limitations a. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 66 or older disabled. b. Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) c. Add A and B	\$26,383,241 \$0 \$26,383,241
3	Prelim 2017 adjusted taxable value (Subtract Line 2 from Line 1)	\$686,370,769
4	2017 Adopted Tax Rate	\$1.0598
5	2017 Taxable Value Lost because Court Appeals of ARB decisions reduced 2017 appraised value. a. Original 2017 ARB values b. 2017 values resulting from final court decisions. c. 2017 value loss (Subtract B from A)	\$0 \$0 \$0
6	2017 taxable value adjusted for court ordered decisions Add line 3 and line 5C.	\$686,370,769

Line	Effective Tax Rate Activity	Amount / Rate
7	2017 Taxable value of property the unit deannexed after January 01, 2017. Enter the 2017 value of property in denannexed territory.	\$-
8	2017 Taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount of percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport exemptions or tax abatements. a. Absolute exemptions (use 2017 Market Value) b. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value. c. Value Lost (Add A + B)	\$0 \$0 \$0
9	2017 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 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. a. 2017 Market Value b. 2018 Productivity value or special appraised value c. Value Lost (Subtract B from A)	\$0 \$0 \$0
10	Total Adjustments for Lost Value Add lines 7,8C, and 9C.	\$0
11	2017 Adjusted taxable value Subtract line 10 from line 6.	\$686,370,769
12	Adjusted 2017 taxes Multiply line 4 by line 11 and divided by \$100.	\$7,274,089
13	Taxes refunded for years preceding year 2017. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25 b and c corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding 2017.	\$0
14	Adjusted 2017 taxes with refunds. Add lines 12 and 13.	\$7,274,089
15	Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads includes homeowners age 65 or older or disabled. A. Certified values only B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):	\$759,028,168 \$0

C. 2018 Value. A minus B.	\$759,028,168
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Line	Effective Tax Rate Activity	Amount / Rate
16	<p>Total 2018 taxable value of property under protest or not included on certified roll.</p> <p>A. 2018 Taxable Value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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 lower of these values. Enter the total value.</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. The Chief Appraiser gives the taxing units a list of those properties that the Chief Appraiser knows about but are not included at appraisal roll certification. These properties also are not on the 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 tax year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$0
17	<p>2018 Tax Ceilings and Chapter 313 Limitations.</p> <p>A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older.</p> <p>B. Enter 2018 total taxable value of Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on advise fo your attorney.)</p> <p>C. Add A and B</p>	\$27,365,091
18	2018 Total Taxable Value Add lines 16C and 16C. Subtract line 17.	\$731,663,077
19	Total 2018 taxable value of properties annexed after January 01, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed.	\$0
20	<p>Total 2018 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2017.</p> <p>An improvement is a building, structure, fixture or fence erected or affixed to land. A transportable structure located on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2017 and located in a new improvement. New improvements do not include property on which a tax abatement agreement has expired for 2018. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.</p>	\$7,472,171
21	Total adjustments to the 2018 taxable value Add lines 20 and 21.	\$7,472,171
22	2018 Adjusted taxable value Subtract line 21 from line 18.	\$724,190,906
23	2018 Effective tax rate Divide line 14 by line 22 and multiply by \$100.	\$1.0044
24	2018 Effective Tax Rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter	

313 Limitations agreement.

STEP 2: Rollback Tax Rate

Most school districts calculate a rollback tax rate that is split into two separate rates:

1. Maintenance and Operations (M&O): School districts must use the lesser amount of the following methods to calculate the M&O rate:

> Four cents (\$0.04) PLUS current year's compression rate multiplied by \$1.50 (usually \$1) PLUS any additional cents approved by voters at a 2006 or subsequent rollback election; OR

> Current year's compression rate multiplied by six cents (usually four cents) PLUS effective M&O rate which includes school formula funding calculations.⁵

2. Debt: The debt tax 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.

In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount / Rate
25	Maintenance & Operations tax rate. Enter \$1.50 or 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	\$1.50000
26	Multiply Line 24 times .66667	\$1.0000
27	2018 Rollback maintenance & operation rate. Use the lesser of the maintenance and operations rate as calculated in Tax Code Section 23.08(n)(2)(A)&(B)	\$1.0400
28	Total 2018 debt to be paid with property taxes and additional sales tax revenues. "Debt" means the interest and principal that will be paid on debts that: (1) are paid from property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit. If those debts meet then four conditions above. Include only amounts that will be paid from property tax revenues (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered fund amount used from total debt and list remainder. A. Debt also includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Do not include appraisal district budget payments. B. If using unencumbered funds, subtract unencumbered fund amount used for total debt. C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and / or instructional facilities allotment program. D. Total: Subtract B and C from A	\$1,536,420 \$0 \$0 \$1,536,420
29	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
30	Adjusted 2018 debt Subtract line 28 from line 27d	\$1,536,420
31	Certified 2017 Anticipated Collection Rate Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
32	2018 Debt adjusted for Collections Divide line 29 by line 30.	\$1,536,420
33	2018 Total Taxable Value Enter amount on line 18	\$731,663,077
34	2018 Debt Tax Rate Divide line 31 by line 33 and multiply by \$100.	\$0.209990
35	2018 Rollback Tax Rate Add lines 26 and 34.	\$1.249995

STEP 5: Additional Rollback Protection for Pollution Control

Line	Rollback Tax Rate Activity	Amount / Rate
36	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor with a copy of the letter.	\$0
37	2018 total taxable value. Enter the amount from line 33 of the Rollback Tax Rate Worksheet.	\$731,663,077
38	Additional rate for pollution control. Divide Line 36 by Line 37 and multiply by \$100	0
39	2018 Rollback Tax Rate, adjusted for pollution control. Add line 38 and line 35	\$1.25000

STEP 5: Total Tax Rate

Indicate the applicable tax rates as calculated above:

Effective Tax Rate (Line 23; or line 24 for a school district with Tac Code Chapter 12 limitations)	\$1.004444
Rollback Tax Rate (Line 35)	\$1.249995
Rollback Tax Rate adjusted for pollution control (Line 39)	\$1.249995

STEP 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate authorized by the school board.

Name *Jamie Watson*

Sign *Jamie Watson*

July 30, 2018

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 33 Normangee ISD M&O

1. 2017 Total Taxable Value	287,113,935
2. 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	38,570,402
3. Preliminary 2017 Adjusted tax value	248,543,533
4. 2017 Total Tax Rate	1.46 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	248,543,533
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	2,080
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	3,172,884
8C. Value Loss	3,174,964
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	611,564
9B. 2018 Productivity Or Special Appraised Value	16,740
9C. Value Loss	594,824
10. Total Adjustments For Lost Value	3,769,788
11. 2017 Adjusted Taxable Value	244,773,745
12. 2017 Adjusted Taxes	3,573,696.68
13. Taxes Refunded For Years Preceeding Tax Year 2017	4,176.98
14. 2017 Adjusted taxes with refunds	3,577,873.66
15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	322,986,047
15B. Pollution Control Exemptions	0
15C. Total 2018 value.	322,986,047
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2018 Taxable Value of properties under protest.	61,610
16B. 2018 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	61,610
17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	42,819,677
18. 2018 Total Taxable Value	280,227,980
19. 2018 Total Taxable Value of properties annexed after Jan 2017	0
20. 2018 Total Taxable value of new improvements and new personal property	2,221,859
21. Total adjustments to 2018 taxable value	2,221,859
22. 2018 Adjusted Taxable value	278,006,121
23. 2018 Effective Tax Rate	1.286976 / \$100
 2018 ROLLBACK TAX RATE WORKSHEET	
24. 2017 Maintenance And Operations Tax Rate	1.05 / \$100
25. 2018 Maintenance and Operations compressed rate	0.700035 / \$100
26. 2018 Rollback maintenance and operation rate.	
26A. Compressed or Rollback M&O Rate + 0.04	1.04
26B. Enter Line 51 from the "State Aid Template" + 0.04	0
26C. Enter the lesser of Rate A or Rate B.	0 / \$100
27. Debt to be paid with 2018 property taxes and sales tax revenue	734,060.00
28. 2017 Certified excess debt collection	0.00
29. Adjusted 2018 debt	734,060.00
30. Certified 2018 anticipated collection Rate Percent	100 %
31. 2018 Debt adjusted for collection	734,060.00
32. 2018 captured appraised value of real property in a Tax Increment Financing	

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 33 Normangee ISD M&O

33. 2018 Total taxable value	280227980
34. 2018 Debt Tax Rate	0.261951 / \$100
35. 2018 Rollback Tax Rate	0.261951 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	
37. 2018 Total Taxable value	/ \$100
38. Additional rate for For Pollution Control	/ \$100
39. 2018 Rollback tax rate adjusted for Pollution Control	/ \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 34 Oakwood ISD M&O

1. 2017 Total Taxable Value	140,091,538
2. 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	136,621,355
3. Preliminary 2017 Adjusted tax value	3,470,183
4. 2017 Total Tax Rate	1.244 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	3,470,183
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	180,106
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	574,821
8C. Value Loss	754,927
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	196,870
9B. 2018 Productivity Or Special Appraised Value	8,610
9C. Value Loss	188,260
10. Total Adjustments For Lost Value	943,187
11. 2017 Adjusted Taxable Value	2,526,996
12. 2017 Adjusted Taxes	31,435.83
13. Taxes Refunded For Years Proceeding Tax Year 2017	1,854.62
14. 2017 Adjusted taxes with refunds	33,290.45
15. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	150,620,173
15B. Pollution Control Exemptions	0
15C. Total 2018 value.	150,620,173
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2018 Taxable Value of properties under protest.	528,590
16B. 2018 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	528,590
17. 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	7,273,154
18. 2018 Total Taxable Value	143,875,609
19. 2018 Total Taxable Value of properties annexed after Jan 2017	0
20. 2018 Total Taxable value of new improvements and new personal property	2,088,394
21. Total adjustments to 2018 taxable value	2,088,394
22. 2018 Adjusted Taxable value	141,787,215
23. 2018 Effective Tax Rate	0.023479 / \$100
 <u>2018 ROLLBACK TAX RATE WORKSHEET</u>	
24. 2017 Maintenance And Operations Tax Rate	1.05 / \$100
25. 2018 Maintenance and Operations compressed rate	0.700035 / \$100
26. 2018 Rollback maintenance and operation rate.	
26A. Compressed or Rollback M&O Rate + 0.04	1.06
26B. Enter Line 51 from the "State Aid Template" + 0.04	1.06
26C. Enter the lesser of Rate A or Rate B.	1.06 / \$100
27. Debt to be paid with 2018 property taxes and sales tax revenue	292,175.00
28. 2017 Certified excess debt collection	0.00
29. Adjusted 2018 debt	292,175.00
30. Certified 2018 anticipated collection Rate Percent	100 %
31. 2018 Debt adjusted for collection	292,175.00
32. 2018 captured appraised value of real property in a Tax Increment Financing	

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 34 Oakwood ISD M&O

33. 2018 Total taxable value	143875609
34. 2018 Debt Tax Rate	0.203074 / \$100
35. 2018 Rollback Tax Rate	1.263074 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	0
37. 2018 Total Taxable value	143875609
38. Additional rate for For Pollution Control	0 / \$100
39. 2018 Rollback tax rate adjusted for Pollution Control	1.243074 / \$100