

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 COUNTY

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| 1. 2018 Total Taxable Value | 1,690,932,102 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 158,293,291 |
| 3. Preliminary 2018 Adjusted tax value | 1,532,638,811 |
| 4. 2018 Total Tax Rate | 0.45917 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 1,532,638,811 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 362,760 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 2,394,360 |
| 8C. Value Loss | 2,757,120 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 2,184,220 |
| 9B. 2019 Productivity Or Special Appraised Value | 71,790 |
| 9C. Value Loss | 2,112,430 |
| 10. Total Adjustments For Lost Value | 4,869,550 |
| 11. 2018 Adjusted Taxable Value | 1,527,769,261 |
| 12. 2018 Adjusted Taxes | 7,015,058.12 |
| 13. Taxes Refunded For Years Preceding Tax Year 2018 | 12,989.51 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 7,028,047.63 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 2,044,654,570 |
| 16B. Counties: railroad rolling stock | 13,317,758 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 2,057,972,328 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 24,172,120 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 24,172,120 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 182,090,631 |
| 19. 2019 Total Taxable Value | 1,900,053,817 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 27,670,100 |
| 22. Total adjustments to 2019 taxable value | 27,670,100 |
| 23. 2019 Adjusted Taxable value | 1,872,383,717 |
| 24. 2019 Effective Tax Rate | 0.375352 / \$100 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | / \$100 |
| 2019 <u>ROLLBACK TAX RATE WORKSHEET</u> | |
| 26. 2018 Maintenance And Operations Tax Rate | 0.45917 / \$100 |
| 27. 2018 Adjusted Taxable Value | 1,527,769,261 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 7,015,058 |
| 28B. Additional Sales Tax | 1,236,087 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceding 2018 | 12,990 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 COUNTY

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| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 8,264,135 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 1,872,383,717 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.441369 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.476678 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 1,900,053,817 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.476678 / \$100 |
| 40. Counties Only: 2019 Rollback tax rate | 0 / \$100 |

ADDITIONAL SALES TAX WORKSHEET

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| 41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late | 0 |
| 42. Estimated sales tax revenue for previous 4 quarters. | 1434705.75 |
| 43. 2019 Total Taxable value | 1,900,053,817 |
| 44. Sales tax adjustment rate | 0.075508 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.414171 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.414171 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.518603 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.443095 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

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|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 1,900,053,817 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.443095 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 60 ESD #1

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|---|------------------|
| 1. 2018 Total Taxable Value | 390,185,260 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 390,185,260 |
| 4. 2018 Total Tax Rate | 0.1 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 390,185,260 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 160,330 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 913,910 |
| 8C. Value Loss | 1,074,240 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 1,145,690 |
| 9B. 2019 Productivity Or Special Appraised Value | 44,860 |
| 9C. Value Loss | 1,100,830 |
| 10. Total Adjustments For Lost Value | 2,175,070 |
| 11. 2018 Adjusted Taxable Value | 388,010,190 |
| 12. 2018 Adjusted Taxes | 388,010.19 |
| 13. Taxes Refunded For Years Preceeding Tax Year 2018 | 483.50 |
| 14. Taxes in tax increment financing for tax year 2018 | 0 |
| 15. 2018 Adjusted taxes with refunds | 388,493.69 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 476,819,991 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 476,819,991 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 8,413,020 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 8,413,020 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 0 |
| 19. 2019 Total Taxable Value | 485,233,011 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 8,601,230 |
| 22. Total adjustments to 2019 taxable value | 8,601,230 |
| 23. 2019 Adjusted Taxable value | 476,631,781 |
| 24. 2019 Effective Tax Rate | 0.081508 / \$100 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | / \$100 |
| 2019 <u>ROLLBACK TAX RATE WORKSHEET</u> | |
| 26. 2018 Maintenance And Operations Tax Rate | 0.1 / \$100 |
| 27. 2018 Adjusted Taxable Value | 388,010,190 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 388,010 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceeding 2018 | 484 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 60 ESD #1

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| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 388,494 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 476,631,781 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.081508 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.088028 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 485,233,011 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.088028 / \$100 |
| 40. Counties Only: 2019 Rollback tax rate | 0 / \$100 |

ADDITIONAL SALES TAX WORKSHEET

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| 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. 2019 Total Taxable value | 485,233,011 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.081508 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.081508 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.088028 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.088028 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

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|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 485,233,011 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.088028 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 62 ESD #2

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|---|------------------|
| 1. 2018 Total Taxable Value | 217,831,060 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 217,831,060 |
| 4. 2018 Total Tax Rate | 0.1 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 217,831,060 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 0 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 471,830 |
| 8C. Value Loss | 471,830 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 130,430 |
| 9B. 2019 Productivity Or Special Appraised Value | 1,750 |
| 9C. Value Loss | 128,680 |
| 10. Total Adjustments For Lost Value | 600,510 |
| 11. 2018 Adjusted Taxable Value | 217,230,550 |
| 12. 2018 Adjusted Taxes | 217,230.55 |
| 13. Taxes Refunded For Years Preceding Tax Year 2018 | 37.87 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 217,268.42 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 238,991,290 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 238,991,290 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 1,509,770 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 1,509,770 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 0 |
| 19. 2019 Total Taxable Value | 240,501,060 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 2,796,500 |
| 22. Total adjustments to 2019 taxable value | 2,796,500 |
| 23. 2019 Adjusted Taxable value | 237,704,560 |
| 24. 2019 Effective Tax Rate | 0.091402 / \$100 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | / \$100 |
| 2019 ROLLBACK TAX RATE WORKSHEET | |
| 26. 2018 Maintenance And Operations Tax Rate | 0.1 / \$100 |
| 27. 2018 Adjusted Taxable Value | 217,230,550 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 217,231 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceding 2018 | 38 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 62 ESD #2

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| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 217,269 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 237,704,560 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.091402 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.098714 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 240,501,060 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.098714 / \$100 |
| 40. Counties Only: 2019 Rollback tax rate | 0 / \$100 |

ADDITIONAL SALES TAX WORKSHEET

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| 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. 2019 Total Taxable value | 240,501,060 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.091402 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.091402 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.098714 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.098714 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

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|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 240,501,060 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.098714 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 64 ESD #3

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|---|------------------|
| 1. 2018 Total Taxable Value | 754,253,870 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 754,253,870 |
| 4. 2018 Total Tax Rate | 0.1 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 754,253,870 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 15,510 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 566,000 |
| 8C. Value Loss | 581,510 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 892,600 |
| 9B. 2019 Productivity Or Special Appraised Value | 25,060 |
| 9C. Value Loss | 867,540 |
| 10. Total Adjustments For Lost Value | 1,449,050 |
| 11. 2018 Adjusted Taxable Value | 752,804,820 |
| 12. 2018 Adjusted Taxes | 752,804.82 |
| 13. Taxes Refunded For Years Preceeding Tax Year 2018 | 327.61 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 753,132.43 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 900,096,090 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 900,096,090 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 5,807,740 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 5,807,740 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | |
| 19. 2019 Total Taxable Value | 905,903,830 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 11,997,400 |
| 22. Total adjustments to 2019 taxable value | 11,997,400 |
| 23. 2019 Adjusted Taxable value | 893,906,430 |
| 24. 2019 Effective Tax Rate | 0.084251 / \$100 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | / \$100 |
| 2019 <u>ROLLBACK TAX RATE WORKSHEET</u> | |
| 26. 2018 Maintenance And Operations Tax Rate | 0.1 / \$100 |
| 27. 2018 Adjusted Taxable Value | 752,804,820 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 752,805 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceeding 2018 | 328 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 64 ESD #3

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| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 753,133 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 893,906,430 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.084251 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.090991 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 905,903,830 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.090991 / \$100 |
| 40. Counties Only: 2019 Rollback tax rate | 0 / \$100 |

ADDITIONAL SALES TAX WORKSHEET

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| 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. 2019 Total Taxable value | 905,903,830 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.084251 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.084251 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.090991 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.090991 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

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|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 905,903,830 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.090991 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 66 ESD #4

| | |
|---|------------------|
| 1. 2018 Total Taxable Value | 368,554,543 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 368,554,543 |
| 4. 2018 Total Tax Rate | 0.094 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 368,554,543 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 186,920 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 442,620 |
| 8C. Value Loss | 629,540 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 15,500 |
| 9B. 2019 Productivity Or Special Appraised Value | 120 |
| 9C. Value Loss | 15,380 |
| 10. Total Adjustments For Lost Value | 644,920 |
| 11. 2018 Adjusted Taxable Value | 367,909,623 |
| 12. 2018 Adjusted Taxes | 345,835.05 |
| 13. Taxes Refunded For Years Preceeding Tax Year 2018 | 1,931.94 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 347,766.99 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 427,564,939 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 427,564,939 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 8,441,590 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 8,441,590 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 0 |
| 19. 2019 Total Taxable Value | 436,006,529 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 4,189,540 |
| 22. Total adjustments to 2019 taxable value | |
| 23. 2019 Adjusted Taxable value | 4,189,540 |
| 24. 2019 Effective Tax Rate | 431,816,989 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | 0.080535 / \$100 |
| 2019 ROLLBACK TAX RATE WORKSHEET | / \$100 |
| 26. 2018 Maintenance And Operations Tax Rate | 0.094 / \$100 |
| 27. 2018 Adjusted Taxable Value | 367,909,623 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 345,835 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceeding 2018 | 1,932 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 66 ESD #4

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| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 347,767 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 431,816,989 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.080535 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.086977 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 436,006,529 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.086977 / \$100 |
| 40. Counties Only: 2019 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. 2019 Total Taxable value | 436,006,529 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.080535 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.080535 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.086977 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.086977 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

| | |
|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 436,006,529 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.086977 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 10 CITY OF BUFFALO M&0

| | |
|---|------------------|
| 1. 2018 Total Taxable Value | 104,033,243 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 104,033,243 |
| 4. 2018 Total Tax Rate | 0.489498 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 104,033,243 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 186,920 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 0 |
| 8C. Value Loss | 186,920 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 0 |
| 9B. 2019 Productivity Or Special Appraised Value | 0 |
| 9C. Value Loss | 0 |
| 10. Total Adjustments For Lost Value | 186,920 |
| 11. 2018 Adjusted Taxable Value | 103,846,323 |
| 12. 2018 Adjusted Taxes | 508,325.67 |
| 13. Taxes Refunded For Years Preceding Tax Year 2018 | 1,911.97 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 510,237.64 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 112,873,339 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 112,873,339 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 4,359,230 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 4,359,230 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | |
| 19. 2019 Total Taxable Value | 117,232,569 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 659,760 |
| 22. Total adjustments to 2019 taxable value | 659,760 |
| 23. 2019 Adjusted Taxable value | 116,572,809 |
| 24. 2019 Effective Tax Rate | 0.437698 / \$100 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | / \$100 |
| 2019 <u>ROLLBACK TAX RATE WORKSHEET</u> | |
| 26. 2018 Maintenance And Operations Tax Rate | 0.111517 / \$100 |
| 27. 2018 Adjusted Taxable Value | 103,846,323 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 115,806 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceding 2018 | 454 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 10 CITY OF BUFFALO M&O

| | |
|--|--------------------|
| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 116,260 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 116,572,809 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.099731 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.107709 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 400,000.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 400,000.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 400,000.00 |
| 37. 2019 Total taxable value | 117,232,569 |
| 38. 2019 Debt Tax Rate | 0.341202 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.448911 / \$100 |
| 40. Counties Only: 2019 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. 2019 Total Taxable value | 117,232,569 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.437698 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.437698 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.448911 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.448911 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

| | |
|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 117,232,569 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.448911 / \$100 |

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

CITY OF CENTERVILLE

Phone (area code and number)

903-536-2515

Taxing Unit's Address, City, State, ZIP Code

PO BOX 279, 325 EAST SAINT MARYS - CENTERVILLE, TEXAS 75833

Taxing Unit's Website Address

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. | 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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 | \$ 51,442,960 |
| 2. | 2018 tax ceilings. Counties, cities and junior college districts. 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ - |
| 3. | Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 51,442,960 |
| 4. | 2018 total adopted tax rate. | 0.365020 |
| 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. | | |
| 5. | A. Original 2018 ARB values: | \$ - |
| 5. | B. 2018 values resulting from final court decisions: | \$ - |
| 5. | C. 2018 value loss. Subtract B from A. ³ | \$ - |
| 6. | 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 51,442,960 |
| 7. | 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴ | \$ - |

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

50-856 • 05-19/3

Texas Comptroller of Public Accounts

Form
50-856

| Line | Effective Tax Rate Activity | Amount/Rate |
|--------|---|---------------|
| 8. | 2018 taxable value lost because property first qualified for an exemption in 2019. 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. | \$ - |
| 8. B. | Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: | \$ - |
| 8. C. | Value loss. Add A and B.s | \$ - |
| 9. | 2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. | |
| 9. A. | 2018 market value: | \$ - |
| 9. B. | 2019 productivity or special appraised value: | \$ - |
| 9. C. | Value loss. Subtract B from A.s | \$ - |
| 10. | Total adjustments for lost value. Add Lines 7, 8C and 9C. | \$ - |
| 11. | 2018 adjusted taxable value. Subtract Line 10 from Line 6 | \$ - |
| 12. | Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100. | \$ 51,442,960 |
| 13. | Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. ⁷ | \$ 187,777.09 |
| 14. | Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter 0.s | \$ 5.74 |
| 15. | Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.s | \$ - |
| 16. | Total 2019 taxable value on the 2019 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. ¹⁰ | \$ 187,782.83 |
| 16. B. | Counties: Include railroad rolling stock values certified by the Comptroller's office: | \$ 51,442,960 |
| 16. 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: | \$ - |
| 16. D. | Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹ | \$ - |
| 16. E. | Total 2019 value. Add A and B, then subtract C and D. | \$ - |
| | | \$ 51,442,960 |

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(13)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012
¹¹ 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.¹² A. 2019 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. ¹³ | \$ - |
| 17. | B. 2019 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 | \$ - |
| 17. | C. Total value under protest or not certified. Add A and B. | \$ - |
| 18. | 2019 tax ceilings. Counties, cities and junior colleges enter 2019 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵ | \$ - |
| 19. | 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18. | \$ 51,442,960 |
| 20. | Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶ | \$ - |
| 21. | Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷ | \$ 984,410 |
| 22. | Total adjustments to the 2019 taxable value. Add Lines 20 and 21. | \$ 984,410 |
| 23. | 2019 adjusted taxable value. Subtract Line 22 from Line 19. | \$ 50,458,550 |
| 24. | 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸ | 0.372152 |
| 25. | COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹ | 0.000000 |

12 Tex. Tax Code § 26.01(c) and (d)
 13 Tex. Tax Code § 26.01(c)
 14 Tex. Tax Code § 26.01(d)
 15 Tex. Tax Code § 26.012(8)
 16 Tex. Tax Code § 26.012(17)
 17 Tex. Tax Code § 26.012(17)
 18 Tex. Tax Code § 26.04(c)
 19 Tex. Tax Code § 26.04(d)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

- 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.
- 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. | 2018 maintenance and operations (M&O) tax rate. | 0.365020 |
| 27. | 2018 adjusted taxable value. Enter the amount from Line 11. | \$ 51,442,960 |
| 2018 M&O taxes. | | |
| 28. A. | Multiply Line 26 by Line 27 and divide by \$100. | \$ 187,777.09 |
| 28. B. | Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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. | \$ - |
| 28. 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. | \$ - |
| 28. 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. | \$ - |
| 28. E. | Taxes refunded for years preceding tax year 2018: 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 2018. This line applies only to tax years preceding tax year 2018. | \$ 5.74 |
| 28. 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. | \$ - |
| 28. 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 2019 captured appraised value in Line 16D, enter 0. | \$ - |
| 28. 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. | \$ 187,782.83 |
| 29. | 2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> . | \$ 50,458,550 |
| 30. | 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100. | 0.372152 |
| 31. | 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08. | 0.401924 |

| Line | Rollback Tax Rate Activity | Amount/Rate |
|--------|---|---------------|
| 32. | Total 2019 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. | |
| 32. 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. | \$ - |
| 32. B. | Subtract unencumbered fund amount used to reduce total debt. | \$ - |
| 32. C. | Subtract amount paid from other resources. | \$ - |
| 32. D. | Adjusted debt. Subtract B and C from A. | \$ - |
| 33. | Certified 2018 excess debt collections. Enter the amount certified by the collector. | \$ - |
| 34. | Adjusted 2019 debt. Subtract Line 33 from Line 32D. | \$ - |
| 35. | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | 100% |
| 36. | 2019 debt adjusted for collections. Divide Line 34 by Line 35 | \$ - |
| 37. | 2019 total taxable value. Enter the amount on Line 19. | \$ 51,442,960 |
| 38. | 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100. | 0.000000 |
| 39. | 2019 rollback tax rate. Add Lines 31 and 38. | 0.401924 |
| 40. | COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 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 tax.

| Line | Activity | Amount/Rate |
|------|---|--------------------------|
| 41. | Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, 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 sales tax revenue. ²¹ | SALES TAX RATE 0.0000 |
| 42. | Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² | \$ - |
| 42. | - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ - |
| 42. | Sales Tax Revenue | \$ - |

²⁰ Tex. Tax Code § 26.041(d)
²¹ Tex. Tax Code § 26.041(i)
²² Tex. Tax Code § 26.041(d)

| Line | Activity | Amount/Rate |
|------|---|---------------|
| 43. | 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> . | \$ 51,442,960 |
| 44. | Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100. | 0.000000 |
| 45. | 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> . | 0.372152 |
| 46. | 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018. | 0.000000 |
| 47. | 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> . | 0.401924 |
| 48. | 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47. | 0.401924 |

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. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶ | \$ - |
| 50. | 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> . | \$ 51,442,960 |
| 51. | Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100. | 0.000000 |
| 52. | 2019 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). | 0.401924 |

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) | 0.372152 |
| Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) | 0.401924 |
| Rollback tax rate adjusted for pollution control (Line 52) | 0.401924 |

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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

Date

²³ Tax: Tax Code § 28.04(c)
²⁴ Tax: Tax Code § 28.04(c)
²⁵ Tax: Tax Code § 28.045(d)
²⁶ Tax: Tax Code § 28.045(i)

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 12 CITY OF JEWETT M&O

| | |
|---|------------------|
| 1. 2018 Total Taxable Value | 35,988,191 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 35,988,191 |
| 4. 2018 Total Tax Rate | 0.296885 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 35,988,191 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 0 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 3,000 |
| 8C. Value Loss | 3,000 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 0 |
| 9B. 2019 Productivity Or Special Appraised Value | 0 |
| 9C. Value Loss | 0 |
| 10. Total Adjustments For Lost Value | 3,000 |
| 11. 2018 Adjusted Taxable Value | 35,985,191 |
| 12. 2018 Adjusted Taxes | 106,834.63 |
| 13. Taxes Refunded For Years Preceding Tax Year 2018 | 10.29 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 106,844.92 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 40,157,070 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 40,157,070 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 573,910 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 573,910 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 0 |
| 19. 2019 Total Taxable Value | 40,730,980 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 62,750 |
| 22. Total adjustments to 2019 taxable value | |
| 23. 2019 Adjusted Taxable value | 62,750 |
| 24. 2019 Effective Tax Rate | 40,668,230 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | 0.262723 / \$100 |
| 2019 <u>ROLLBACK TAX RATE WORKSHEET</u> | / \$100 |
| 26. 2018 Maintenance And Operations Tax Rate | 0.21317 / \$100 |
| 27. 2018 Adjusted Taxable Value | 35,985,191 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 76,710 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceding 2018 | 7 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 12 CITY OF JEWETT M&O

| | |
|--|------------------|
| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 76,717 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 40,668,230 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.188641 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.203732 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 28,000.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 28,000.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 91 % |
| 36. 2019 Debt adjusted for collection | 30,769.23 |
| 37. 2019 Total taxable value | 40,730,980 |
| 38. 2019 Debt Tax Rate | 0.075542 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.279274 / \$100 |
| 40. Counties Only: 2019 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. 2019 Total Taxable value | 40,730,980 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.262723 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.262723 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.279274 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.279274 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

| | |
|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 40,730,980 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.279274 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 14 CITY OF MARQUEZ

| | |
|---|------------------|
| 1. 2018 Total Taxable Value | 12,959,589 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 12,959,589 |
| 4. 2018 Total Tax Rate | 0.216449 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 12,959,589 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 0 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 0 |
| 8C. Value Loss | 0 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 20,520 |
| 9B. 2019 Productivity Or Special Appraised Value | 150 |
| 9C. Value Loss | 20,370 |
| 10. Total Adjustments For Lost Value | 20,370 |
| 11. 2018 Adjusted Taxable Value | 12,939,219 |
| 12. 2018 Adjusted Taxes | 28,006.81 |
| 13. Taxes Refunded For Years Preceding Tax Year 2018 | 0.00 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 28,006.81 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 13,850,140 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 13,850,140 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 549,680 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 549,680 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 0 |
| 19. 2019 Total Taxable Value | 14,399,820 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 143,270 |
| 22. Total adjustments to 2019 taxable value | 143,270 |
| 23. 2019 Adjusted Taxable value | 14,256,550 |
| 24. 2019 Effective Tax Rate | 0.196448 / \$100 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | / \$100 |
| 2019 ROLLBACK TAX RATE WORKSHEET | |
| 26. 2018 Maintenance And Operations Tax Rate | 0.216449 / \$100 |
| 27. 2018 Adjusted Taxable Value | 12,939,219 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 28,007 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceding 2018 | 0 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 14 CITY OF MARQUEZ

| | |
|--|------------------|
| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 28,007 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 14,256,550 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.196450 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.212166 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 14,399,820 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.212166 / \$100 |
| 40. Counties Only: 2019 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. 2019 Total Taxable value | 14,399,820 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.196448 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.196448 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.212166 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.212166 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

| | |
|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 14,399,820 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.212166 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 13 CITY OF NORMANGEE

| | |
|---|------------------|
| 1. 2018 Total Taxable Value | 27,760,610 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 27,760,610 |
| 4. 2018 Total Tax Rate | 0.25 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 27,760,610 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 12,980 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 0 |
| 8C. Value Loss | 12,980 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 0 |
| 9B. 2019 Productivity Or Special Appraised Value | 0 |
| 9C. Value Loss | 0 |
| 10. Total Adjustments For Lost Value | 12,980 |
| 11. 2018 Adjusted Taxable Value | 27,747,630 |
| 12. 2018 Adjusted Taxes | 69,369.08 |
| 13. Taxes Refunded For Years Preceding Tax Year 2018 | 11.17 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 69,380.25 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 29,870,582 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 29,870,582 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 156,470 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 156,470 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 0 |
| 19. 2019 Total Taxable Value | 30,027,052 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 257,680 |
| 22. Total adjustments to 2019 taxable value | |
| 23. 2019 Adjusted Taxable value | 257,680 |
| 24. 2019 Effective Tax Rate | 29,769,372 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | 0.233059 / \$100 |
| 2019 <u>ROLLBACK TAX RATE WORKSHEET</u> | / \$100 |
| 26. 2018 Maintenance And Operations Tax Rate | 0.25 / \$100 |
| 27. 2018 Adjusted Taxable Value | 27,747,630 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 69,369 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceding 2018 | 11 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 13 CITY OF NORMANGEE

| | |
|--|------------------|
| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 69,380 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 29,769,372 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.233058 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.251702 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 30,027,052 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.251702 / \$100 |
| 40. Counties Only: 2019 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. 2019 Total Taxable value | 30,027,052 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.233059 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.233059 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.251702 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.251702 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

| | |
|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 30,027,052 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.251702 / \$100 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 15 CITY OF OAKWOOD

| | |
|---|------------------|
| 1. 2018 Total Taxable Value | 14,456,113 |
| 2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling | 0 |
| 3. Preliminary 2018 Adjusted tax value | 14,456,113 |
| 4. 2018 Total Tax Rate | 0.370766 / \$100 |
| 5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE. | |
| 5A. 2018 Original ARB Value | 0 |
| 5B. 2018 Values resulting from court decisions | 0 |
| 5C. 2018 Value Loss | 0 |
| 6. 2018 Taxable value, adjusted for court ordered reductions | 14,456,113 |
| 7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018 | 0 |
| 8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019. | |
| 8A. Absolute Exemptions. Use 2018 Market Value | 0 |
| 8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value. | 0 |
| 8C. Value Loss | 0 |
| 9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL | |
| 9A. 2018 Market Value | 0 |
| 9B. 2019 Productivity Or Special Appraised Value | 0 |
| 9C. Value Loss | 0 |
| 10. Total Adjustments For Lost Value | 0 |
| 11. 2018 Adjusted Taxable Value | 14,456,113 |
| 12. 2018 Adjusted Taxes | 53,598.35 |
| 13. Taxes Refunded For Years Preceding Tax Year 2018 | 191.52 |
| 14. Taxes in tax increment financing for tax year 2018 | 0.00 |
| 15. 2018 Adjusted taxes with refunds | 53,789.87 |
| 16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL | |
| 16A. Certified Values only | 16,151,520 |
| 16B. Counties: railroad rolling stock | 0 |
| 16C. Pollution Control Exemptions | 0 |
| 16D. Tax Increment Financing | 0 |
| 16E. Total 2019 value. | 16,151,520 |
| 17. Total Value of properties under protest or not included in certified appraisal roll | |
| 17A. 2019 Taxable Value of properties under protest. | 493,910 |
| 17B. 2019 Value of properties not under protest or included on certified appraisal roll | 0 |
| 17C. Total value under protest or not certified. | 493,910 |
| 18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0 | 0 |
| 19. 2019 Total Taxable Value | 16,645,430 |
| 20. 2019 Total Taxable Value of properties annexed after Jan 2018 | 0 |
| 21. 2019 Total Taxable value of new improvements and new personal property | 0 |
| 22. Total adjustments to 2019 taxable value | 0 |
| 23. 2019 Adjusted Taxable value | 0 |
| 24. 2019 Effective Tax Rate | 16,645,430 |
| 25. Counties Only: Total of All 2019 Effective Tax Rate | 0.323150 / \$100 |
| 2019 <u>ROLLBACK TAX RATE WORKSHEET</u> | / \$100 |
| 26. 2018 Maintenance And Operations Tax Rate | 0.370766 / \$100 |
| 27. 2018 Adjusted Taxable Value | 14,456,113 |
| 28. 2018 Maintenance And Operations Taxes | |
| 28A. Multiply Line 26 by Line 27 and Divide By 100 | 53,598 |
| 28B. Additional Sales Tax | 0 |
| 28C. Counties: state criminal justice mandate | 0 |
| 28D. Transferring Function | 0 |
| 28E. Taxes Refunded For Years Preceding 2018 | 192 |

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 15 CITY OF OAKWOOD

| | |
|--|------------------|
| 28F. Enhanced indigent health expenditure | 0 |
| 28G. Taxes in TIF | 0 |
| 28H. Adjusted M&O Taxes | 53,790 |
| 29. 2019 ADJUSTED TAXABLE VALUE | 16,645,430 |
| 30. 2019 Effective Rollback Maintenance And Operations Rate | 0.323151 / \$100 |
| 31. 2019 Rollback Maintenance And Operations Rate | 0.349003 / \$100 |
| 32. Debt to be paid with 2019 property taxes and sales tax revenue | 0.00 |
| 33. 2018 Certified excess debt collection | 0.00 |
| 34. Adjusted 2019 debt | 0.00 |
| 35. Certified 2019 anticipated collection Rate Percent | 100 % |
| 36. 2019 Debt adjusted for collection | 0.00 |
| 37. 2019 Total taxable value | 16,645,430 |
| 38. 2019 Debt Tax Rate | 0 / \$100 |
| 39. 2019 Rollback Tax Rate | 0.349003 / \$100 |
| 40. Counties Only: 2019 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. 2019 Total Taxable value | 16,645,430 |
| 44. Sales tax adjustment rate | 0 / \$100 |
| 45. 2019 Effective Tax Rate, unadjusted For Sales Tax | 0.32315 / \$100 |
| 46. 2019 Effective Tax Rate adjusted For Sales Tax | 0.32315 / \$100 |
| 47. 2019 Rollback Tax Rate, unadjusted For Sales Tax | 0.349003 / \$100 |
| 48. 2019 Rollback tax rate adjusted for sales tax | 0.349003 / \$100 |

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

| | |
|---|------------------|
| 49. Certified expenses from TCEQ | 0 |
| 50. 2019 Total Taxable value | 16,645,430 |
| 51. Additional rate for For Pollution Control | 0 / \$100 |
| 52. 2019 Rollback tax rate adjusted for Pollution Control | 0.349003 / \$100 |

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

Buffalo Independent School District

903-322-2473

School District's Name

Phone (area code and number)

708 Cedar Creek Road

www.buffaloisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

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.

SECTION I: 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. | 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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). | \$ 417,199,528.00 |
| 2. | 2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$ 30,229,155.00 B. Enter 2018 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.) ² \$ 0.00 C. Add A and B. | \$ 30,229,155.00 |
| 3. | Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 386,970,373.00 |
| 4. | 2018 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). | \$ 1.29657 /\$100 |
| 5. | 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0.00 B. 2018 values resulting from final court decisions: -\$ 0.00 C. 2018 value loss. Subtract B from A. | \$ 0.00 |
| 6. | 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 386,970,373.00 |
| 7. | 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. | \$ 0.00 |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|--|--------------------------|
| 8. | <p>2018 taxable value lost because property first qualified for an exemption in 2019. 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.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ 347,250.00</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ 322,515.00</p> <p>C. Value loss. Add A and B.</p> | <p>\$ 669,765.00</p> |
| 9. | <p>2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ 924,764.00</p> <p>B. 2019 productivity or special appraised value: - \$ 36,347.00</p> <p>C. Value loss. Subtract B from A.</p> | <p>\$ 888,417.00</p> |
| 10. | Total adjustments for lost value. Add Lines 7, 8C and 9C. | \$ 1,558,182.00 |
| 11. | 2018 adjusted taxable value. Subtract Line 10 from Line 6. | \$ 385,412,191.00 |
| 12. | Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100. | \$ 4,997,138.84 |
| 13. | Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. | \$ 23,465.51 |
| 14. | Adjusted 2018 taxes with refunds. Add Lines 12 and 13. | \$ 5,020,604.35 |
| 15. | <p>Total 2019 taxable value on the 2019 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.</p> <p>A. Certified values only:³ \$ 465,037,607.00</p> <p>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: - \$ 0.00</p> <p>C. Total value. Subtract B from A.</p> | <p>\$ 465,037,607.00</p> |
| 16. | <p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 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.</p> <p>Enter the total value. \$ 5,328,625.00</p> <p>B. 2019 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).</p> <p>Enter the total value. + \$ 0.00</p> <p>C. Total value under protest or not certified. Add A and B.</p> | <p>\$ 5,328,625.00</p> |

³ Tex. Tax Code § 28.012(8)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|--|--------------------|
| 17. | 2019 tax ceilings and Chapter 313 limitations. | |
| | A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ | \$ 35,508,423 |
| | B. Enter 2019 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.) ⁵ | \$ 0 |
| | C. Add A and B. | \$ 35,508,423 |
| 18. | 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C. | \$ 434,857,809.00 |
| 19. | Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district. | \$ 0.00 |
| 20. | Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. | \$ 5,744,317.00 |
| 21. | Total adjustments to the 2019 taxable value. Add lines 19 and 20. | \$ 5,744,317.00 |
| 22. | 2019 adjusted taxable value. Subtract line 21 from line 18. | \$ 429,113,492.00 |
| 23. | 2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100. | \$ 1.169994 /\$100 |
| 24. | 2019 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. | \$ 0.00 |

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 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 voter-approval 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 voter-approval tax rate.

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|---|-------------|
| 25. | 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). | |
| | A. The rate equal to the 2019 state compression percentage times \$1.00 | \$.93 |
| | B. The greater of: | |
| | (i) 2018 M&O - (\$1.00 + DTR reduction) OR | |
| | (ii) \$0.04 per \$100 of taxable value | \$.13835 |
| | C. Add A and B. | \$ 1.06835 |

⁴ Tex. Tax Code § 26.012(6)(A)(i)
⁵ Tex. Tax Code § 26.012(6)(A)(ii)

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|--|---|
| 26. | Total 2019 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: \$ 1,442,014.00 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0.00 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. - \$ 0.00 D. Adjust debt: Subtract B and C from A. | \$ 1,442,014.00 |
| 27. | Certified 2018 excess debt collections. Enter the amount certified by the collector. | \$ 0.00 |
| 28. | Adjusted 2019 debt. Subtract line 27 from line 26D. | \$ 1,442,014.00 |
| 29. | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | 100 % |
| 30. | 2019 debt adjusted for collections. Divide line 28 by line 29. | \$ 1,442,014.00 |
| 31. | 2019 total taxable value. Enter amount on line 18. | \$ 434,857,809.00 |
| 32. | 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100. | \$.331605 /\$100 |
| 33. | 2019 voter-approval tax rate. Add lines 25 and 32. | \$ 1.399955 /\$100 |

SECTION 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 section 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 |
|------|---|-------------------|
| 34. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷ | \$ 0.00 |
| 35. | 2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet. | \$ 434,857,809.00 |
| 36. | Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100. | \$ 0.00 /\$100 |
| 37. | 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33. | \$ 0.00 /\$100 |

⁶ Tex. Tax Code § 26.045(d)
⁷ Tex. Tax Code § 26.045(l)

SECTION 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) | \$ | 1.169994 |
| Voter-Approval Tax Rate (Line 33) | \$ | .331605 |
| Rollback tax rate adjusted for pollution control (Line 37) | \$ | 0.00 |

SECTION 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 ▶ Robin Shafer
 Printed Name of School District Representative

sign here ▶ **Robin Shafer** Digitally signed by Robin Shafer
 Date: 2019.08.09 09:09:51 -05'00' 08/09/2019
 School District Representative Date

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

Centerville Independent School District

903-536-7812

School District's Name

Phone (area code and number)

813 South Commerce, Centerville, Texas 75833

<https://www.centervillek12.tx.us>

School District's Address, City, State, ZIP Code

School District's Website Address

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.

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.

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|-------------------|
| 1. | 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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). | \$ 320,829,397.00 |
| 2. | 2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$ 32,672,810.00 B. Enter 2018 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.) ² \$ 0.00 C. Add A and B. \$ 32,672,810.00 | |
| 3. | Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 288,156,587.00 |
| 4. | 2018 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). | \$ 1.32 /\$100 |
| 5. | 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0.00 B. 2018 values resulting from final court decisions: -\$ 0.00 C. 2018 value loss. Subtract B from A. \$ 0.00 | |
| 6. | 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 288,156,587.00 |
| 7. | 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. | \$ 0.00 |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|-------------------|
| 8. | <p>2018 taxable value lost because property first qualified for an exemption in 2019. 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.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ 0.00</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ 421,850.00</p> <p>C. Value loss. Add A and B.</p> | \$ 421,850.00 |
| 9. | <p>2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ 773,350.00</p> <p>B. 2019 productivity or special appraised value: - \$ 24,550.00</p> <p>C. Value loss. Subtract B from A.</p> | \$ 748,800.00 |
| 10. | Total adjustments for lost value. Add Lines 7, 8C and 9C. | \$ 1,170,650.00 |
| 11. | 2018 adjusted taxable value. Subtract Line 10 from Line 6. | \$ 286,985,937.00 |
| 12. | Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100. | \$ 3,788,214.37 |
| 13. | Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. | \$ 5,749.55 |
| 14. | Adjusted 2018 taxes with refunds. Add Lines 12 and 13. | \$ 3,793,963.92 |
| 15. | <p>Total 2019 taxable value on the 2019 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.</p> <p>A. Certified values only:³ \$ 374,990,660.00</p> <p>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: - \$ 0.00</p> <p>C. Total value. Subtract B from A.</p> | \$ 374,990,660.00 |
| 16. | <p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 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. \$ 6,009,760.00</p> <p>B. 2019 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. + \$ 0.00</p> <p>C. Total value under protest or not certified. Add A and B.</p> | \$ 6,009,760.00 |

³ Tex. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|--|-------------------|
| 17. | 2019 tax ceilings and Chapter 313 limitations. | |
| | A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ | \$ 38,885,590 |
| | B. Enter 2019 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.) ⁵ | \$ 0 |
| | C. Add A and B. | |
| 18. | 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C. | \$ 38,885,590 |
| 19. | Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district. | \$ 342,114,830.00 |
| 20. | Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. | \$ 0.00 |
| 21. | Total adjustments to the 2019 taxable value. Add lines 19 and 20. | \$ 6,709,700.00 |
| 22. | 2019 adjusted taxable value. Subtract line 21 from line 18. | \$ 6,709,700.00 |
| 23. | 2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100. | \$ 335,405,130.00 |
| 24. | 2019 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. | \$ 1.11691 /\$100 |
| | | \$ 0.00 |

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 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 voter-approval 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 voter-approval tax rate.

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|---|-------------|
| 25. | 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). | |
| | A. The rate equal to the 2019 state compression percentage times \$1.00 | \$.93 |
| | B. The greater of: | |
| | (i) 2018 M&O – (\$1.00 + DTR reduction) | |
| | OR | |
| | (ii) \$0.04 per \$100 of taxable value | \$ 0.04 |
| | C. Add A and B. | |
| | | \$ 0.97 |

⁴ Tex. Tax Code § 26.012(6)(A)(i)
⁵ Tex. Tax Code § 26.012(6)(A)(ii)

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|---|--|
| 26. | Total 2019 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: \$ <u>810,200.00</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u> 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. - \$ <u>0.00</u> D. Adjust debt: Subtract B and C from A. | \$ <u>810,200.00</u> |
| 27. | Certified 2018 excess debt collections. Enter the amount certified by the collector. | \$ <u>0.00</u> |
| 28. | Adjusted 2019 debt. Subtract line 27 from line 26D. | \$ <u>810,200.00</u> |
| 29. | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | <u>100</u> % |
| 30. | 2019 debt adjusted for collections. Divide line 28 by line 29. | \$ <u>810,200.00</u> |
| 31. | 2019 total taxable value. Enter amount on line 18. | \$ <u>342,114,830.00</u> |
| 32. | 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100. | \$ <u>.2368</u> /\$100 |
| 33. | 2019 voter-approval tax rate. Add lines 25 and 32. | \$ <u>1.2068</u> /\$100 |

SECTION 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 section 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 |
|------|--|-----------------|
| 34. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷ | \$ <u>0.00</u> |
| 35. | 2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet. | \$ _____ |
| 36. | Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100. | \$ _____ /\$100 |
| 37. | 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33. | \$ _____ /\$100 |

⁶ Tex. Tax Code § 26.045(d)
⁷ Tex. Tax Code § 26.045(i)

SECTION 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) | \$ | 1.11691 |
| Voter-Approval Tax Rate (Line 33) | \$ | 1.2068 |
| Rollback tax rate adjusted for pollution control (Line 37) | \$ | 0.00 |

SECTION 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** ➔

Robin Shafer, PCAC

Printed Name of School District Representative

**sign
here** ➔

Robin Shafer

School District Representative

Digitally signed by Robin Shafer
Date: 2019.08.12 09:14:56 -05'00'

08/07/2019

Date

2019 Tax Rate Calculation Worksheet

School Districts

Form 50-859

Leon Independent School District

903-626-1403

School District's Name

Phone (area code and number)

12168 Hwy 79 Jewett, Texas 75846

www.leonisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

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.

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.

| Effective Tax Rate Activity | | Amount/Rate |
|-----------------------------|---|-------------------|
| 1. | 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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). | \$ 759,028,168 |
| 2. | 2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$ 27,365,091 B. Enter 2018 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.) ² \$ 0 C. Add A and B. | \$ 27,365,091 |
| 3. | Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 731,663,077 |
| 4. | 2018 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). | \$ 1.24999 /\$100 |
| 5. | 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ B. 2018 values resulting from final court decisions: - \$ C. 2018 value loss. Subtract B from A. | \$ 0 |
| 6. | 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 731,663,077 |
| 7. | 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. | \$ 0 |

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|--|----------------|
| 8. | <p>2018 taxable value lost because property first qualified for an exemption in 2019. 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.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ 0</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$</p> <p>C. Value loss. Add A and B. \$ 0</p> | |
| 9. | <p>2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$</p> <p>B. 2019 productivity or special appraised value: - \$</p> <p>C. Value loss. Subtract B from A. \$ 0</p> | |
| 10. | <p>Total adjustments for lost value. Add Lines 7, 8C and 9C.</p> | \$ 0 |
| 11. | <p>2018 adjusted taxable value. Subtract Line 10 from Line 6.</p> | \$ 731,663,077 |
| 12. | <p>Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p> | \$ 1,074,507 |
| 13. | <p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.</p> | \$ 0 |
| 14. | <p>Adjusted 2018 taxes with refunds. Add Lines 12 and 13.</p> | \$ 9,145,716 |
| 15. | <p>Total 2019 taxable value on the 2019 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.</p> <p>A. Certified values only:³ \$ 912,174,810</p> <p>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: - \$ 0</p> <p>C. Total value. Subtract B from A. \$ 912,174,810</p> | |
| 16. | <p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 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. \$ 0</p> <p>B. 2019 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. + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p> | |

³ Tax. Tax Code § 28.012(9)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|----------------|
| 17. | 2019 tax ceilings and Chapter 313 limitations. | |
| | A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ | \$ 37,462,683 |
| | B. Enter 2019 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.) ⁵ | \$ 0 |
| | C. Add A and B. | \$ 37,462,683 |
| 18. | 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C. | \$ 874,712,127 |
| 19. | Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district. | \$ 0 |
| 20. | Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. | \$ 12,045,832 |
| 21. | Total adjustments to the 2019 taxable value. Add lines 19 and 20. | \$ 12,045,832 |
| 22. | 2019 adjusted taxable value. Subtract line 21 from line 18. | \$ 862,666,295 |
| 23. | 2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100. | \$ 1.06 /\$100 |
| 24. | 2019 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. | \$ 0 |

SECTION 2 Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 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 voter-approval 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 voter-approval tax rate.

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 25. | 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's <i>Worksheet for State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). | |
| | A. The rate equal to the 2019 state compression percentage times \$1.00 | \$ 0.93 |
| | B. The greater of: | |
| | (i) 2018 M&O – (\$1.00 + DTR reduction) OR | |
| | (ii) \$0.04 per \$100 of taxable value | \$ 0.04 |
| | C. Add A and B. | \$ 0.97 |

⁴ Tax, Tax Code § 26.012(5)(A)(1)
⁵ Tax, Tax Code § 26.012(5)(A)(2)

| Voter-Approval Tax Rate Activity | | Amount/Rate |
|----------------------------------|---|--------------------------|
| 26. | <p>Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (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. <p>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.</p> <p>Enter debt amount: \$ <u>1,437,950</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>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. - \$ <u>0</u></p> <p>D. Adjust debt: Subtract B and C from A. \$ <u>1,574,395</u></p> | |
| 27. | Certified 2018 excess debt collections. Enter the amount certified by the collector. | \$ <u>0</u> |
| 28. | Adjusted 2019 debt. Subtract line 27 from line 26D. | \$ <u>1,574,395</u> |
| 29. | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | <u>100</u> % |
| 30. | 2019 debt adjusted for collections. Divide line 28 by line 29. | \$ <u>1,574,395</u> |
| 31. | 2019 total taxable value. Enter amount on line 18. | \$ <u>874,712,127</u> |
| 32. | 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100. | \$ <u>0.17999</u> /\$100 |
| 33. | 2019 voter-approval tax rate. Add lines 25 and 32. | \$ <u>1.14999</u> /\$100 |

SECTION 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 section 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.

| Additional Rollback for Pollution Control Activity | | Amount/Rate |
|--|---|--------------------------|
| 34. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷ | \$ <u>0</u> |
| 35. | 2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet. | \$ <u>874,712,127</u> |
| 36. | Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100. | \$ <u>0</u> /\$100 |
| 37. | 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33. | \$ <u>1.14999</u> /\$100 |

⁶ Tex. Tax Code § 26.045(d)
⁷ Tex. Tax Code § 26.045(f)

SECTION 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) | \$ | 1.1538 |
| Voter-Approval Tax Rate (Line 33)..... | \$ | 1.17743 |
| Rollback tax rate adjusted for pollution control (Line 37) | \$ | 1.17743 |

SECTION 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 ▶

David Rains
Printed Name of School District Representative

sign here ▶

David Rains
School District Representative

8-6-19
Date

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

Normangee Independent School District

936-396-3111

School District's Name

Phone (area code and number)

PO Box 219, Normangee, Texas 77871

<https://normangeeisd.org>

School District's Address, City, State, ZIP Code

School District's Website Address

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.

SECTION I. 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. | 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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). | \$ 309,179,411.00 |
| 2. | 2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$ 10,360,074.00 B. Enter 2018 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.) ² \$ 0.00 C. Add A and B. | \$ 10,630,074.00 |
| 3. | Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 298,819,337.00 |
| 4. | 2018 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). | \$ 1.46 /\$100 |
| 5. | 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0.00 B. 2018 values resulting from final court decisions: - \$ 0.00 C. 2018 value loss. Subtract B from A. | \$ 0.00 |
| 6. | 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 298,819,337.00 |
| 7. | 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. | \$ 0.00 |

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(8)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 8. | <p>2018 taxable value lost because property first qualified for an exemption in 2019. 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.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ <u>13,570.00</u></p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>871,084.00</u></p> <p>C. Value loss. Add A and B. \$ <u>884,654.00</u></p> | |
| 9. | <p>2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ <u>748,872.00</u></p> <p>B. 2019 productivity or special appraised value: - \$ <u>17,070.00</u></p> <p>C. Value loss. Subtract B from A. \$ <u>731,802.00</u></p> | |
| 10. | <p>Total adjustments for lost value. Add Lines 7, 8C and 9C. \$ <u>1,616,456.00</u></p> | |
| 11. | <p>2018 adjusted taxable value. Subtract Line 10 from Line 6. \$ <u>297,202,881.00</u></p> | |
| 12. | <p>Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100. \$ <u>4,339,162.06</u></p> | |
| 13. | <p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. \$ <u>2,135.11</u></p> | |
| 14. | <p>Adjusted 2018 taxes with refunds. Add Lines 12 and 13. \$ <u>4,341,297.17</u></p> | |
| 15. | <p>Total 2019 taxable value on the 2019 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.</p> <p>A. Certified values only:³ \$ <u>358,915,737.00</u></p> <p>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: - \$ <u>0.00</u></p> <p>C. Total value. Subtract B from A. \$ <u>358,915,737.00</u></p> | |
| 16. | <p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 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.</p> <p>Enter the total value. \$ <u>1,870,450.00</u></p> <p>B. 2019 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).</p> <p>Enter the total value. + \$ <u>0.00</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>1,870,450.00</u></p> | |

³ Tax. Tax Code § 28.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|--------------------|
| 17. | 2019 tax ceilings and Chapter 313 limitations. | |
| | A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ | \$ 47,794,562 |
| | B. Enter 2019 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.) ⁵ | \$ 0 |
| | C. Add A and B. | \$ 47,794,562 |
| 18. | 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C. | \$ 312,991,625.00 |
| 19. | Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district. | \$ 0.00 |
| 20. | Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. | \$ 3,844,248.00 |
| 21. | Total adjustments to the 2019 taxable value. Add lines 19 and 20. | \$ 3,844,248.00 |
| 22. | 2019 adjusted taxable value. Subtract line 21 from line 18. | \$ 309,147,377.00 |
| 23. | 2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100. | \$ 1.404280 /\$100 |
| 24. | 2019 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. | \$ 0.00 |

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 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 voter-approval 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 voter-approval tax rate.

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 25. | 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR). | |
| | A. The rate equal to the 2019 state compression percentage times \$1.00 | \$.93 |
| | B. The greater of: | |
| | (i) 2018 M&O - (\$1.00 + DTR reduction) | |
| | OR | |
| | (ii) \$0.04 per \$100 of taxable value | \$ 0.04 |
| | C. Add A and B. | \$ 0.97 |

⁴ Tax Code § 26.012(6)(A)(i)
⁵ Tax Code § 26.012(6)(A)(ii)

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------------|
| 26. | Total 2019 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: \$ 1,079,420.00 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0.00 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. - \$ 0.00 D. Adjust debt: Subtract B and C from A. | \$ 1,079,420.00 |
| 27. | Certified 2018 excess debt collections. Enter the amount certified by the collector. | \$ 0.00 |
| 28. | Adjusted 2019 debt. Subtract line 27 from line 26D. | \$ 1,079,420.00 |
| 29. | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | 100 % |
| 30. | 2019 debt adjusted for collections. Divide line 28 by line 29. | \$ 1,079,420.00 |
| 31. | 2019 total taxable value. Enter amount on line 18. | \$ 312,991,625.00 |
| 32. | 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100. | \$ 34487 /\$100 |
| 33. | 2019 voter-approval tax rate. Add lines 25 and 32. | \$ 1.31487 /\$100 |

SECTION 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 section 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 |
|------|--|----------------|
| 34. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷ | \$ 0.00 |
| 35. | 2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet. | \$ 0.00 |
| 36. | Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100. | \$ 0.00 /\$100 |
| 37. | 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33. | \$ 0.00 /\$100 |

⁶ Tax. Tax Code § 26.045(d)
⁷ Tax. Tax Code § 26.045(i)

SECTION 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | | |
|--|----|----------|
| Effective Tax Rate (Line 23; or line 24 for for a school district with Tax Code Chapter 313 limitations) | \$ | 1.404280 |
| Voter-Approval Tax Rate (Line 33) | \$ | 1.31487 |
| Rollback tax rate adjusted for pollution control (Line 37) | \$ | 0.00 |

SECTION 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 → Robin Shafer, PCAC
 Printed Name of School District Representative

sign here → **Robin Shafer** Digitally signed by Robin Shafer
 School District Representative Date: 2019.08.08 10:03:02 -05'00'

08/08/2019
 Date

2019 Tax Rate Calculation Worksheet

School Districts

Form 50-859

Oakwood Independent School District

903-545-2600

School District's Name

Phone (area code and number)

631 N Holly Street, Oakwood, Texas 75855

<https://www.oakwoodisd.net>

School District's Address, City, State, ZIP Code

School District's Website Address

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.

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.

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|--|-------------------|
| 1. | 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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). | \$ 146,700,594.66 |
| 2. | 2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$ 143,367,739.00 B. Enter 2018 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.) ² \$ 0.00 C. Add A and B. | \$ 143,367,739.00 |
| 3. | Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 3,332,855.66 |
| 4. | 2018 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). | \$ 1.2444 /\$100 |
| 5. | 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0.00 B. 2018 values resulting from final court decisions: - \$ 0.00 C. 2018 value loss. Subtract B from A. | \$ 0.00 |
| 6. | 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. | \$ 3,332,855.66 |
| 7. | 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. | \$ 0.00 |

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|---|--------------------------|
| 8. | <p>2018 taxable value lost because property first qualified for an exemption in 2019. 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.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ <u>5,000.00</u></p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>50,000.00</u></p> <p>C. Value loss. Add A and B. \$ <u>55,000.00</u></p> | \$ <u>55,000.00</u> |
| 9. | <p>2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ <u>98,849.00</u></p> <p>B. 2019 productivity or special appraised value: - \$ <u>4,379.00</u></p> <p>C. Value loss. Subtract B from A. \$ <u>94,470.00</u></p> | \$ <u>94,470.00</u> |
| 10. | Total adjustments for lost value. Add Lines 7, 8C and 9C. | \$ <u>149,470.00</u> |
| 11. | 2018 adjusted taxable value. Subtract Line 10 from Line 6. | \$ <u>3,183,385.66</u> |
| 12. | Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100. | \$ <u>42,020.69</u> |
| 13. | Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. | \$ <u>1,188.31</u> |
| 14. | Adjusted 2018 taxes with refunds. Add Lines 12 and 13. | \$ <u>43,209.00</u> |
| 15. | <p>Total 2019 taxable value on the 2019 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.</p> <p>A. Certified values only:³ \$ <u>169,444,415.00</u></p> <p>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: - \$ <u>0.00</u></p> <p>C. Total value. Subtract B from A. \$ <u>169,444,415.00</u></p> | \$ <u>169,444,415.00</u> |
| 16. | <p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 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. \$ <u>2,627,345.00</u></p> <p>B. 2019 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. + \$ <u>0.00</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>2,627,345.00</u></p> | \$ <u>2,627,345.00</u> |

³ Tax. Tax Code § 26.012(6)

| Line | Effective Tax Rate Activity | Amount/Rate |
|------|--|-------------------|
| 17. | 2019 tax ceilings and Chapter 313 limitations. | |
| | A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ | \$ 8,026,581 |
| | B. Enter 2019 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.) ⁵ | \$ 0 |
| | C. Add A and B. | \$ 8,026,581 |
| 18. | 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C. | \$ 164,045,179.00 |
| 19. | Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district. | \$ 0.00 |
| 20. | Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. | \$ 623,438.00 |
| 21. | Total adjustments to the 2019 taxable value. Add lines 19 and 20. | \$ 623,438.00 |
| 22. | 2019 adjusted taxable value. Subtract line 21 from line 18. | \$ 163,421,741.00 |
| 23. | 2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100. | \$.02644 /\$100 |
| 24. | 2019 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. | \$ 0.00 |

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 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 voter-approval 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 voter-approval tax rate.

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|--|-------------|
| 25. | 2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). | |
| | A. The rate equal to the 2019 state compression percentage times \$1.00 | \$.93 |
| | B. The greater of: | |
| | (i) 2018 M&O - (\$1.00 + DTR reduction) OR | |
| | (ii) \$0.04 per \$100 of taxable value | \$ 0.06 |
| | C. Add A and B. | \$ 0.99 |

⁴ Tex. Tax Code § 26.012(6)(A)(i)
⁵ Tex. Tax Code § 26.012(6)(A)(ii)

| Line | Voter-Approval Tax Rate Activity | Amount/Rate |
|------|--|--------------------------|
| 26. | <p>Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (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. <p>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.</p> <p>Enter debt amount: \$ <u>302,500.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>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. - \$ <u>0.00</u></p> <p>D. Adjust debt: Subtract B and C from A. \$ <u>302,500.00</u></p> | |
| 27. | Certified 2018 excess debt collections. Enter the amount certified by the collector. | \$ <u>0.00</u> |
| 28. | Adjusted 2019 debt. Subtract line 27 from line 26D. | \$ <u>302,500.00</u> |
| 29. | Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | <u>100</u> % |
| 30. | 2019 debt adjusted for collections. Divide line 28 by line 29. | \$ <u>302,500.00</u> |
| 31. | 2019 total taxable value. Enter amount on line 18. | \$ <u>164,045,179.00</u> |
| 32. | 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100. | \$ <u>.18440</u> /\$100 |
| 33. | 2019 voter-approval tax rate. Add lines 25 and 32. | \$ <u>1.17440</u> /\$100 |

SECTION 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 section 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 |
|------|--|-----------------|
| 34. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁶ The school district shall provide its tax assessor with a copy of the letter. ⁷ | \$ _____ |
| 35. | 2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet. | \$ _____ |
| 36. | Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100. | \$ _____ /\$100 |
| 37. | 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33. | \$ _____ /\$100 |

⁶ Tex. Tax Code § 26.045(d)
⁷ Tex. Tax Code § 26.045(l)

SECTION 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) \$ _____

Voter-Approval Tax Rate (Line 33) \$ _____

Rollback tax rate adjusted for pollution control (Line 37) \$ _____

SECTION 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 ▶

Robin Shafer, PCAC

Printed Name of School District Representative

sign here ▶

Robin Shafer

School District Representative

Digitally signed by Robin Shafer
Date: 2019.08.07 16:48:18 -05'00'

08/07/2019

Date