

MUD

# 2015 Effective Tax Rate Worksheet

## Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 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). <sup>1</sup>	\$ 39,377,968
2.	<b>2014 tax ceilings.</b> Counties, cities and junior college districts. Enter 2014 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 units adopted the tax ceiling provision in 2014 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 39,377,968
4.	<b>2014 total adopted tax rate.</b>	\$ /\$100.06544
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b>  A. Original 2014 ARB values: \$ _____ B. 2014 values resulting from final court decisions: - \$ _____ C. 2014 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 39,377,968
7.	<b>2014 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2014.</b> Enter the 2014 value of property in deannexed territory. <sup>4</sup>	\$ 0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2015.</b> 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	\$ 92,752

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	
	A. <b>Absolute exemptions.</b> Use 2014 market value: \$ <u>80,752</u>	
	B. <b>Partial exemptions.</b> 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$ <u>12000</u>	
	C. <b>Value loss.</b> Add A and B. <sup>5</sup>	92,752
9.	<b>2014 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 2015.</b> Use only properties that qualified in 2015 for the first time; do not use properties that qualified in 2014.	
	A. <b>2014 market value:</b> \$ <u>0</u>	
	B. <b>2015 productivity or special appraised value:</b> - \$ <u>0</u>	
	C. <b>Value loss.</b> Subtract B from A. <sup>6</sup>	\$ 0
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.	\$ 92,752
11.	<b>2014 adjusted taxable value.</b> Subtract Line 10 from Line 6	\$ 39,285,216
12.	<b>Adjusted 2014 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$ 25,708
13.	<b>Taxes refunded for years preceding tax year 2014.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2014. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. <sup>7</sup>	\$ 0
14.	<b>Taxes in tax increment financing (TIF) for tax year 2014.</b> 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 2015 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$ 0
15.	<b>Adjusted 2014 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$ 25708
16.	<b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value	\$ 40,235,007

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(13)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
	<p>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.<sup>10</sup></p> <p>A. <b>Certified values:</b> \$ <u>40,235,007</u></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></p> <p>C. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$ <u>0</u></p> <p>D. <b>Tax increment financing:</b> Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.<sup>11</sup> - \$ <u>0</u></p> <p>E. <b>Total 2015 value.</b> Add A and B, then subtract C and D.</p>	<p>40,235,007</p>
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p>A. <b>2015 taxable value of properties under protest.</b> 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.<sup>13</sup> \$ <u>0</u></p> <p>B. <b>2015 value of properties not under protest or included on certified appraisal roll.</b> 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,</p>	<p>\$ 0</p>

<sup>10</sup> Tex. Tax Code § 26.012(15)

<sup>11</sup> Tex. Tax Code § 26.03(c)

<sup>12</sup> Tex. Tax Code § 26.01(c)

<sup>13</sup> Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>  + \$ _____	
	<b>C. Total value under protest or not certified.</b> Add A and B.	
18.	<b>2015 tax ceilings.</b> Counties, cities and junior colleges enter 2015 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 units adopted the tax ceiling provision in 2014 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$ _____
19.	<b>2015 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$ 40,235,007
20.	<b>Total 2015 taxable value of properties in territory annexed after Jan. 1, 2014.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed. <sup>16</sup>	\$ _____
21.	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2014. 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, 2014, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2015. <sup>17</sup>	\$ 1,561,952
22.	<b>Total adjustments to the 2015 taxable value.</b> Add Lines 20 and 21.	\$ 1,561,952
23.	<b>2015 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$ 38,691,055
24.	<b>2015 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$ /\$100,066.74
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. <sup>19</sup>	\$ /\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

<sup>14</sup> Tex. Tax Code §§ 26.04 and 26.041

<sup>15</sup> Tex. Tax Code § 26.012(6)

<sup>16</sup> Tex. Tax Code § 26.012(17)

<sup>17</sup> Tex. Tax Code § 26.012(17)

<sup>18</sup> Tex. Tax Code § 26.04(c)

<sup>19</sup> Tex. Tax Code § 26.04(d)

# 2015 Rollback Tax Rate Worksheet

## Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
26.	2014 maintenance and operations (M&O) tax rate.	\$ /\$100 <u>06544</u>
27.	2014 adjusted taxable value. Enter the amount from Line 11.	\$ <u>39,285,216</u>
28.	<p><b>2014 M&amp;O taxes.</b></p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. <span style="float: right;"><u>\$ 25,708</u></span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b>            Amount of additional sales tax collected and spent on M&amp;O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&amp;O in 2014 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.  <span style="float: right;">+ \$ <u>0</u></span></p> <p>C. <b>Counties:</b> 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.  <span style="float: right;">+ \$ <u>5</u></span></p> <p>D. <b>Transferring function:</b> 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.  <span style="float: right;">+/- \$ <u>0</u></span></p> <p>E. <b>Taxes refunded for years preceding tax year 2014:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  <span style="float: right;">+ \$ <u>0</u></span></p>	\$ <u>25,708</u>

Line	Activity	Amount/Rate
	<p>F. <b>Enhanced indigent health care expenditures:</b> 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.  + \$ <u>0</u></p> <p>G. <b>Taxes in TIF:</b> 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 2015 captured appraised value in Line 16D, enter 0.  - \$ <u>0</u></p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	<p>25708</p>
29.	<p><b>2015 adjusted taxable value.</b>  Enter Line 23 from the <i>Effective Tax Rate Worksheet</i>.</p>	<p>\$ 38,691,055</p>
30.	<p><b>2015 effective maintenance and operations rate.</b>  Divide Line 28H by Line 29 and multiply by \$100.</p>	<p>\$ 100.0644</p>
31.	<p><b>2015 rollback maintenance and operation rate.</b>  Multiply Line 30 by 1.08.</p>	<p>\$ 100.07175</p>
32.	<p><b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b>  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&amp;O expenses.</p> <p>A. <b>Debt</b> 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. List the debt in Schedule B: Debt Service.  \$ <u>0</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.  - \$ <u>0</u></p> <p>C. Subtract <b>amount paid</b> from other resources.  - \$ <u>0</u></p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$ 0</p>

Line	Activity	Amount/Rate
33.	<b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.	\$ 0
34.	<b>Adjusted 2015 debt.</b> Subtract Line 33 from Line 32D.	\$ 0
35.	<b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95 %
36.	<b>2015 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$ 0
37.	<b>2015 total taxable value.</b> Enter the amount on Line 19.	\$ 40,235,007
38.	<b>2015 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$ /\$100 0
39.	<b>2015 rollback tax rate.</b> Add Lines 31 and 38.	\$ /\$100 107175
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	\$ /\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

# 2016 Effective Tax Rate Worksheet

## Port Mansfield Utility District

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2015 total taxable value.</b> Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). <sup>1</sup>	\$41,904,872
2.	<b>2015 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2015 adjusted taxable value.</b> Subtract line 2 from line 1.	\$41,904,872
4.	<b>2015 total adopted tax rate.</b>	\$0.065400/\$100
5.	<b>2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.</b> A. Original 2015 ARB values: <span style="float: right;">\$0</span> B. 2015 values resulting from final court decisions: <span style="float: right;">- \$0</span> C. 2015 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2015 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$41,904,872
7.	<b>2015 taxable value of property in territory the unit deannexed after January 1, 2015.</b> Enter the 2015 value of property in deannexed territory. <sup>4</sup>	\$0
8.	<b>2015 taxable value lost because property first qualified for an exemption in 2015.</b> 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: <span style="float: right;">\$0</span> B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: <span style="float: right;">+ \$0</span> C. Value loss. Add A and B. <sup>5</sup>	\$0

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)

5 Tex. Tax Code § 26.012(15)



## 2016 Effective Tax Rate Worksheet (continued)

### Port Mansfield Utility District

9.	<b>2015 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 2016.</b> Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: <span style="float: right;">\$0</span> B. 2016 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A. <sup>6</sup> <span style="float: right;">\$0</span>	\$0
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$0
11.	<b>2015 adjusted taxable value.</b> Subtract line 10 from line 6.	\$41,904,872
12.	<b>Adjusted 2015 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$27,405
13.	<b>Taxes refunded for years preceding tax year 2015.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. <sup>7</sup>	\$211
14.	<b>Taxes in tax increment financing (TIF) for tax year 2015.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
15.	<b>Adjusted 2015 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$27,616
16.	<b>Total 2016 taxable value on the 2016 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. <sup>10</sup> A. <b>Certified values</b> only: <span style="float: right;">\$57,689,012</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

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(15)

## 2016 Effective Tax Rate Worksheet (continued)

### Port Mansfield Utility District

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property:</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.<sup>11</sup></p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2016 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$57,689,012</p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b></p> <p><b>A. 2016 taxable value of properties under protest.</b> 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.<sup>13</sup></p> <p style="text-align: right;">\$35,188</p> <p><b>B. 2016 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties 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.<sup>14</sup></p> <p style="text-align: right;">+ \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

## 2016 Effective Tax Rate Worksheet (continued)

### Port Mansfield Utility District

<b>17. (cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$35,188
<b>18.</b>	<b>2016 tax ceilings.</b> Counties, cities and junior colleges enter 2016 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 units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0
<b>19.</b>	<b>2016 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$57,724,200
<b>20.</b>	<b>Total 2016 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed. <sup>16</sup>	\$0
<b>21.</b>	<b>Total 2016 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2015. 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 January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. <sup>17</sup>	\$1,544,912
<b>22.</b>	<b>Total adjustments to the 2016 taxable value.</b> Add lines 20 and 21.	\$1,544,912
<b>23.</b>	<b>2016 adjusted taxable value.</b> Subtract line 22 from line 19.	\$56,179,288
<b>24.</b>	<b>2016 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.0491/\$100
<b>25.</b>	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. <sup>19</sup>	\$/\$100

15 Tex. Tax Code § 26.012(6)

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)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

# 2016 Rollback Tax Rate Worksheet

## Port Mansfield Utility District

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2015 maintenance and operations (M&amp;O) tax rate.</b>	\$0.065400/\$100
27.	<b>2015 adjusted taxable value. Enter the amount from line 11.</b>	\$41,904,872
28.	<p><b>2015 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$27,405</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&amp;O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> 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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

**2016 Rollback Tax Rate Worksheet (continued)**  
**Port Mansfield Utility District**

<b>28.</b> <b>(cont.)</b>	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. <span style="float: right;">+ \$211</span></p> <p>F. <b>Enhanced indigent health care expenditures:</b> 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. <span style="float: right;">+ \$0</span></p> <p>G. <b>Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." <span style="float: right;">- \$0</span></p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. <span style="float: right;">\$27,616</span></p>	
<b>29.</b>	<b>2016 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$56,179,288
<b>30.</b>	<b>2016 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.0491/\$100
<b>31.</b>	<b>2016 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.0530/\$100

## 2016 Rollback Tax Rate Worksheet (continued)

### Port Mansfield Utility District

32.	<p><b>Total 2016 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(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 unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> 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. List the debt in Schedule B: Debt Service.</p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C: Subtract <b>amount paid</b> from other resources.</p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A.</p>	           \$0 -\$0 -\$0 \$0
33.	<b>Certified 2015 excess debt collections.</b> Enter the amount certified by the collector.	\$0
34.	<b>Adjusted 2016 debt.</b> Subtract line 33 from line 32.	\$0
35.	<b>Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
36.	<b>2016 debt adjusted for collections.</b> Divide line 34 by line 35.	\$0
37.	<b>2016 total taxable value.</b> Enter the amount on line 19.	\$57,724,200
38.	<b>2016 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100
39.	<b>2016 rollback tax rate.</b> Add lines 31 and 38.	\$0.0530/\$100
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	\$/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

**2016 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** Port Mansfield Utility District

**Date:** 08/09/2016

<b>1.</b> 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$41,904,872
<b>2.</b> 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.065400
<b>3.</b> Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$211
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$27,617
<b>5.</b> 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$57,724,200
<b>6.</b> 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.049100
<b>7.</b> 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$28,343
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$27,617
<b>9.</b> 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$28,343
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$726

## Port Mansfield Utility District Tax Rate Recap for 2016 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 27,406	Additional Tax Levy Compared to effective tax rate levy of 28,343
Last Year's Tax Rate	0.065400	\$37,752	\$10,346	\$9,409
Effective Tax Rate	0.049100	\$28,343	\$937	\$0
Notice & Hearing Limit*	0.049100	\$28,343	\$937	\$0
Rollback Tax Rate	0.053000	\$30,594	\$3,188	\$2,251
Proposed Tax Rate	0.000000	\$0	\$-27,406	\$-28,343

### Effective Tax Rate Increase in Cents per \$100

0.00	0.049100	28,343	937	0
0.50	0.054100	31,229	3,823	2,886
1.00	0.059100	34,115	6,709	5,772
1.50	0.064100	37,001	9,595	8,659
2.00	0.069100	39,887	12,482	11,545
2.50	0.074100	42,774	15,368	14,431
3.00	0.079100	45,660	18,254	17,317
3.50	0.084100	48,546	21,140	20,203
4.00	0.089100	51,432	24,026	23,090
4.50	0.094100	54,318	26,913	25,976
5.00	0.099100	57,205	29,799	28,862
5.50	0.104100	60,091	32,685	31,748
6.00	0.109100	62,977	35,571	34,635
6.50	0.114100	65,863	38,458	37,521
7.00	0.119100	68,750	41,344	40,407
7.50	0.124100	71,636	44,230	43,293
8.00	0.129100	74,522	47,116	46,179
8.50	0.134100	77,408	50,002	49,066
9.00	0.139100	80,294	52,889	51,952
9.50	0.144100	83,181	55,775	54,838
10.00	0.149100	86,067	58,661	57,724
10.50	0.154100	88,953	61,547	60,610
11.00	0.159100	91,839	64,433	63,497
11.50	0.164100	94,725	67,320	66,383
12.00	0.169100	97,612	70,206	69,269
12.50	0.174100	100,498	73,092	72,155
13.00	0.179100	103,384	75,978	75,041
13.50	0.184100	106,270	78,864	77,928
14.00	0.189100	109,156	81,751	80,814
14.50	0.194100	112,043	84,637	83,700

- \*Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.



**Tax Levy:** This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

## 2016 Property Tax Rates in Port Mansfield Utility District

This notice concerns 2016 property tax rates for Port Mansfield Utility District. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### Last year's tax rate:

Last year's operating taxes	\$27,406
Last year's debt taxes	\$0
Last year's total taxes	\$27,406
Last year's tax base	\$41,904,872
Last year's total tax rate	0.065400/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$27,616
÷ This year's adjusted tax base (after subtracting value of new property)	\$56,179,288
= This year's effective tax rate	0.049100/\$100

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$27,616
÷ This year's adjusted tax base	\$56,179,288
= This year's effective operating rate	0.049100/\$100
× 1.08 = this year's maximum operating rate	0.053000/\$100
+ This year's debt rate	0.000000/\$100
= This year's rollback rate	0.053000/\$100

## Statement of Increase/Decrease

If Port Mansfield Utility District adopts a 2016 tax rate equal to the effective tax rate of 0.049100 per \$100 of value, taxes would increase compared to 2015 taxes by \$ 726.

---

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 192 N 3RD ST ROOM # 202 WILLACY COUNTY TAX OFFICE, RAYMONDVILLE, TX 78580.

Name of person preparing this notice: ELIZABETH BARNHART

Title: WILLACY COUNTY TAX ASSESSOR COLLECTOR

Date prepared: August 8, 2016

# 2017 Sample Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

PORT MANSFIELD UTILITY DISTRICT

Taxing Unit Name

Phone (area code and number)

400 W HIDALGO AVE STE 200, RAYMONDVILLE, TX 78580

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

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.	<b>2016 total taxable value.</b> Enter the amount of 2016 taxable value on the 2016 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). <sup>1</sup>	\$ 54,127,997.00
2.	<b>2016 tax ceilings.</b> Counties, cities and junior college districts. Enter 2016 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 2016 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0.00
3.	<b>Preliminary 2016 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 54,127,997.00
4.	<b>2016 total adopted tax rate.</b>	\$ .065400 /\$100
5.	<b>2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b> A. Original 2016 ARB values: ..... \$ 0.00 B. 2016 values resulting from final court decisions: ..... - \$ 0.00 C. 2016 value loss. Subtract B from A. <sup>3</sup>	\$ 0.00
6.	<b>2016 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 54,127,997.00
7.	<b>2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016.</b> Enter the 2016 value of property in deannexed territory. <sup>4</sup>	\$ 0.00

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

Line	Effective Tax Rate Activity	Amount/Rate
8.	<p><b>2016 taxable value lost because property first qualified for an exemption in 2017.</b> 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.</p> <p><b>A. Absolute exemptions. Use 2016 market value:</b> ..... \$ <u>336,959.00</u></p> <p><b>B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value:</b> ..... + \$ <u>0.00</u></p> <p><b>C. Value loss. Add A and B.<sup>5</sup></b></p>	<p>\$ <u>336,959.00</u></p>
9.	<p><b>2016 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 2017.</b> Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016.</p> <p><b>A. 2016 market value:</b> ..... \$ <u>0.00</u></p> <p><b>B. 2017 productivity or special appraised value:</b> ..... - \$ <u>0.00</u></p> <p><b>C. Value loss. Subtract B from A.<sup>6</sup></b></p>	<p>\$ <u>0.00</u></p>
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.	\$ <u>336,959.00</u>
11.	<b>2016 adjusted taxable value.</b> Subtract Line 10 from Line 6	\$ <u>53,791,038.00</u>
12.	<b>Adjusted 2016 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$ <u>35,179.00</u>
13.	<b>Taxes refunded for years preceding tax year 2016.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016. <sup>7</sup>	\$ <u>141.00</u>
14.	<b>Taxes in tax increment financing (TIF) for tax year 2016.</b> 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 2017 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$ <u>0.00</u>
15.	<b>Adjusted 2016 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$ <u>35,320.00</u>
16.	<p><b>Total 2017 taxable value on the 2017 certified appraisal roll today.</b> 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.<sup>10</sup></p> <p><b>A. Certified values:</b> ..... \$ <u>53,915,940.00</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0.00</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> 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><b>D. Tax increment financing:</b> Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.<sup>11</sup> ..... - \$ <u>0.00</u></p> <p><b>E. Total 2017 value.</b> Add A and B, then subtract C and D.</p>	<p>\$ <u>53,915,940.00</u></p>

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(13)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012  
<sup>11</sup> Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b></p> <p><b>A. 2017 taxable value of properties under protest.</b> 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.<sup>13</sup> . . . . . \$ <u>0.00</u></p> <p><b>B. 2017 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>14</sup> . . . . . + \$ <u>0.00</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0.00</u></p>	
18.	<p><b>2017 tax ceilings.</b> Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>15</sup></p>	\$ <u>0.00</u>
19.	<p><b>2017 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.</p>	\$ <u>53,915,940.00</u>
20.	<p><b>Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016.</b> Include both real and personal property. Enter the 2017 value of property in territory annexed.<sup>16</sup></p>	\$ <u>0.00</u>
21.	<p><b>Total 2017 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2016. 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, 2016, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2017.<sup>17</sup></p>	\$ <u>268,370.00</u>
22.	<p><b>Total adjustments to the 2017 taxable value.</b> Add Lines 20 and 21.</p>	\$ <u>268,370.00</u>
23.	<p><b>2017 adjusted taxable value.</b> Subtract Line 22 from Line 19.</p>	\$ <u>53,647,570.00</u>
24.	<p><b>2017 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100.<sup>18</sup></p>	\$ <u>.06583</u> /\$100
25.	<p><b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate.<sup>19</sup></p>	\$ _____ /\$100

<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)  
<sup>16</sup> Tex. Tax Code § 26.012(17)  
<sup>17</sup> Tex. Tax Code § 26.012(17)  
<sup>18</sup> Tex. Tax Code § 26.04(c)  
<sup>19</sup> Tex. Tax Code § 26.04(d)

**SECTION 2: Rollback Tax Rate**

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	<b>2016 maintenance and operations (M&amp;O) tax rate.</b>	\$ .06540 /\$100
27.	<b>2016 adjusted taxable value.</b> Enter the amount from Line 11.	\$ 53,791,038.00
28.	<b>2016 M&amp;O taxes.</b>	
	<b>A.</b> Multiply Line 26 by Line 27 and divide by \$100. . . . .	\$ 35,179.00
	<b>B. Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 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. . . . .	+ \$ 0.00
	<b>C. Counties:</b> 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. . . . .	+ \$ 0.00
	<b>D. Transferring function:</b> 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. . . . .	+/- \$ 0.00
	<b>E. Taxes refunded for years preceding tax year 2016:</b> 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 2016. This line applies only to tax years preceding tax year 2016. . . . .	+ \$ 141.00
	<b>F. Enhanced indigent health care expenditures:</b> 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. . . . .	+ \$ 0.00
	<b>G. Taxes in TIF:</b> 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 2017 captured appraised value in Line 16D, enter 0. . . . .	- \$ 0.00
	<b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 35,290.00
29.	<b>2017 adjusted taxable value.</b> Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 53,647,570.00
30.	<b>2017 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$ .06578 /\$100
31.	<b>2017 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	\$ .07104 /\$100

Line	Rollback Tax Rate Activity	Amount/Rate
32.	<p><b>Total 2017 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p>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.</p> <p>Enter debt amount. . . . . \$ <u>0.00</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. . . . . - \$ <u>0.00</u></p> <p>C. Subtract <b>amount paid</b> from other resources. . . . . - \$ <u>0.00</u></p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A. . . . . \$ <u>0.00</u></p>	
33.	<b>Certified 2016 excess debt collections.</b> Enter the amount certified by the collector.	\$ <u>0.00</u>
34.	<b>Adjusted 2017 debt.</b> Subtract Line 33 from Line 32D.	\$ <u>0.00</u>
35.	<b>Certified 2017 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<u>93</u> %
36.	<b>2017 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$ <u>0.00</u>
37.	<b>2017 total taxable value.</b> Enter the amount on Line 19.	\$ <u>53,915,940.00</u>
38.	<b>2017 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$ <u>0</u> /\$100
39.	<b>2017 rollback tax rate.</b> Add Lines 31 and 38.	\$ <u>.07104</u> /\$100
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	\$ <u>          </u> /\$100

**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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2016 or May 2017, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Taxing units that adopted the sales tax before November 2016, skip this line.	\$ <u>          </u>
42.	<p><b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>21</sup></p> <p><b>Taxing units that adopted the sales tax in November 2016 or in May 2017.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>22</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2016.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$ <u>          </u>
43.	<b>2017 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ <u>          </u>

<sup>20</sup> Tex. Tax Code § 26.041(d)  
<sup>21</sup> Tex. Tax Code § 26.041(i)  
<sup>22</sup> Tex. Tax Code § 26.041(d)



Line	Activity	Amount/Rate
44.	<b>Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.	\$ _____ /\$100
45.	<b>2017 effective tax rate, unadjusted for sales tax.</b> <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$ _____ /\$100
46.	<b>2017 effective tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2016 or in May 2017.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2016.	\$ _____ /\$100
47.	<b>2017 rollback tax rate, unadjusted for sales tax.</b> <sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____ /\$100
48.	<b>2017 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.	\$ _____ /\$100

**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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$ _____
50.	<b>2017 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	<b>Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	\$ _____ /\$100
52.	<b>2017 rollback tax rate, adjusted for pollution control.</b> 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).	\$ _____ /\$100

**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) . . . . . \$ \_\_\_\_\_ /\$100

Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) . . . . . \$ \_\_\_\_\_ /\$100

Rollback tax rate adjusted for pollution control (Line 52) . . . . . \$ \_\_\_\_\_ /\$100

**SECTION 6: Taxing Unit Representative Name and Signature**

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

**print here** ▶

Printed Name of Taxing Unit Representative \_\_\_\_\_

**sign here** ▶

Taxing Unit Representative \_\_\_\_\_

Date \_\_\_\_\_

<sup>23</sup> Tex. Tax Code § 26.04(c)  
<sup>24</sup> Tex. Tax Code § 26.04(c)  
<sup>25</sup> Tex. Tax Code § 26.045(d)  
<sup>26</sup> Tex. Tax Code § 26.045(i)

# 2018 Sample Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

PORT MANSFIELD UTILITY DISTRICT

(956) 689-3332

Taxing Unit Name

Phone (area code and number)

400 W. HIDALGO, STE 200 RAYMONDVILLE, TX 78580

portofmansfield.com

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

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.	<b>2017 total taxable value.</b> Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). <sup>1</sup>	\$ 54,615,228.00
2.	<b>2017 tax ceilings.</b> Counties, cities and junior college districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0.00
3.	<b>Preliminary 2017 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 54,615,228.00
4.	<b>2017 total adopted tax rate.</b>	\$ .09276 /\$100
5.	<b>2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.</b> A. Original 2017 ARB values:..... \$ 0.00 B. 2017 values resulting from final court decisions:..... - \$ 0.00 C. 2017 value loss. Subtract B from A. <sup>3</sup>	\$ 0.00
6.	<b>2017 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 54,615,228.00
7.	<b>2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017.</b> Enter the 2017 value of property in deannexed territory. <sup>4</sup>	\$ 0.00

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

Line	Effective Tax Rate Activity	Amount/Rate
8.	<p><b>2017 taxable value lost because property first qualified for an exemption in 2018.</b> 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.</p> <p><b>A. Absolute exemptions. Use 2017 market value:</b> ..... \$ <u>0.00</u></p> <p><b>B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:</b> ..... + \$ <u>18,108.00</u></p> <p><b>C. Value loss. Add A and B.<sup>5</sup></b></p>	<p>\$ <u>18,108.00</u></p>
9.	<p><b>2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018.</b> Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.</p> <p><b>A. 2017 market value:</b> ..... \$ <u>0.00</u></p> <p><b>B. 2018 productivity or special appraised value:</b> ..... - \$ <u>0.00</u></p> <p><b>C. Value loss. Subtract B from A.<sup>6</sup></b></p>	<p>\$ <u>0.00</u></p>
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.	\$ <u>18,108.00</u>
11.	<b>2017 adjusted taxable value.</b> Subtract Line 10 from Line 6	\$ <u>54,497,120.00</u>
12.	<b>Adjusted 2017 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$ <u>50,551.00</u>
13.	<b>Taxes refunded for years preceding tax year 2017.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. <sup>7</sup>	\$ <u>556.00</u>
14.	<b>Taxes in tax increment financing (TIF) for tax year 2017.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$ <u>0.00</u>
15.	<b>Adjusted 2017 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$ <u>51,107.00</u>
16.	<p><b>Total 2018 taxable value on the 2018 certified appraisal roll today.</b> 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.<sup>10</sup></p> <p><b>A. Certified values:</b> ..... \$ <u>55,960,468.00</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0.00</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> 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><b>D. Tax increment financing:</b> Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.<sup>11</sup> ..... - \$ <u>0.00</u></p> <p><b>E. Total 2018 value.</b> Add A and B, then subtract C and D.</p>	<p>\$ <u>55,960,468.00</u></p>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(13)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012

<sup>11</sup> Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b></p> <p><b>A. 2018 taxable value of properties under protest.</b> 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.<sup>13</sup> . . . . . \$ <u>0.00</u></p> <p><b>B. 2018 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>14</sup> . . . . . + \$ <u>0.00</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0.00</u></p>	
18.	<p><b>2018 tax ceilings.</b> Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>15</sup></p>	\$ <u>0.00</u>
19.	<p><b>2018 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.</p>	\$ <u>55,960,468.00</u>
20.	<p><b>Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017.</b> Include both real and personal property. Enter the 2018 value of property in territory annexed.<sup>16</sup></p>	\$ <u>0.00</u>
21.	<p><b>Total 2018 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2017, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2018.<sup>17</sup></p>	\$ <u>880,720.00</u>
22.	<p><b>Total adjustments to the 2018 taxable value.</b> Add Lines 20 and 21.</p>	\$ <u>880,720.00</u>
23.	<p><b>2018 adjusted taxable value.</b> Subtract Line 22 from Line 19.</p>	\$ <u>55,079,748.00</u>
24.	<p><b>2018 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100.<sup>18</sup></p>	\$ <u>.09278</u> /\$100
25.	<p><b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate.<sup>19</sup></p>	\$ _____ /\$100

<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)  
<sup>16</sup> Tex. Tax Code § 26.012(17)  
<sup>17</sup> Tex. Tax Code § 26.012(17)  
<sup>18</sup> Tex. Tax Code § 26.04(c)  
<sup>19</sup> 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.	<b>2017 maintenance and operations (M&amp;O) tax rate.</b>	\$ .09276 /\$100
27.	<b>2017 adjusted taxable value.</b> Enter the amount from Line 11.	\$ 54,497,120.00
28.	<b>2017 M&amp;O taxes.</b>	
	A. Multiply Line 26 by Line 27 and divide by \$100. ....	\$ 50,551.00
	B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. ....	+ \$ 0.00
	C. <b>Counties:</b> 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. ....	+ \$ 0.00
	D. <b>Transferring function:</b> 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. ....	+/- \$ 0.00
	E. <b>Taxes refunded for years preceding tax year 2017:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ....	+ \$ 556.00
	F. <b>Enhanced indigent health care expenditures:</b> 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. ....	+ \$ 0.00
	G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0. ....	- \$ 0.00
	H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 51,107.00
29.	<b>2018 adjusted taxable value.</b> Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 55,079,748.00
30.	<b>2018 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$ .09278 /\$100
31.	<b>2018 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	\$ .1002 /\$100

Line	Rollback Tax Rate Activity	Amount/Rate
32.	<p><b>Total 2018 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> 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.</p> <p>Enter debt amount. . . . . \$ <u>0.00</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. . . . . - \$ <u>0.00</u></p> <p>C. Subtract <b>amount paid</b> from other resources. . . . . - \$ <u>0.00</u></p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A.</p>	\$ <u>0.00</u>
33.	<b>Certified 2017 excess debt collections.</b> Enter the amount certified by the collector.	\$ <u>0.00</u>
34.	<b>Adjusted 2018 debt.</b> Subtract Line 33 from Line 32D.	\$ <u>0.00</u>
35.	<b>Certified 2018 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<u>90</u> %
36.	<b>2018 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$ <u>0.00</u>
37.	<b>2018 total taxable value.</b> Enter the amount on Line 19.	\$ <u>55,960,468.00</u>
38.	<b>2018 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$ <u>0</u> /\$100
39.	<b>2018 rollback tax rate.</b> Add Lines 31 and 38.	\$ <u>.1002</u> /\$100
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$ _____ /\$100

**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.	<p><b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.</p>	\$ _____
42.	<p><b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>21</sup></p> <p><b>Taxing units that adopted the sales tax in November 2017 or in May 2018.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>22</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2017.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$ _____

<sup>20</sup> Tex. Tax Code § 26.041(d)  
<sup>21</sup> Tex. Tax Code § 26.041(j)  
<sup>22</sup> Tex. Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	<b>2018 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
44.	<b>Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.	\$ _____/\$100
45.	<b>2018 effective tax rate, unadjusted for sales tax.</b> <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$ _____/\$100
46.	<b>2018 effective tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2017 or in May 2018.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	\$ _____/\$100
47.	<b>2018 rollback tax rate, unadjusted for sales tax.</b> <sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____/\$100
48.	<b>2018 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.	\$ _____/\$100

**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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$ _____
50.	<b>2018 total taxable value.</b> Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	<b>Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	\$ _____/\$100
52.	<b>2018 rollback tax rate, adjusted for pollution control.</b> 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).	\$ _____/\$100

**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) . . . . . \$ \_\_\_\_\_/\$100

Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) . . . . . \$ \_\_\_\_\_/\$100

Rollback tax rate adjusted for pollution control (Line 52) . . . . . \$ \_\_\_\_\_/\$100

**SECTION 6: Taxing Unit Representative Name and Signature**

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

**print here** →

\_\_\_\_\_  
Printed Name of Taxing Unit Representative

**sign here** →

\_\_\_\_\_  
Taxing Unit Representative

\_\_\_\_\_  
Date

<sup>23</sup> Tex. Tax Code § 26.04(c)  
<sup>24</sup> Tex. Tax Code § 26.04(c)  
<sup>25</sup> Tex. Tax Code § 26.045(d)  
<sup>26</sup> Tex. Tax Code § 26.045(i)