

EFFECTIVE TAX RATE WORKSHEET FOR 2015

Jurisdiction: 61 HOUS CO HOSP

Handwritten: Memo 8-20-15

1. 2014 Total Taxable Value	1,163,451,400
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2014 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2014 Adjusted tax value	1,163,451,400
4. 2014 Total Tax Rate	0.03 / \$100
5. 2014 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2014 Original ARB Value	0
5B. 2014 Values resulting from court decisions	0
5C. 2014 Value Loss	0
6. 2014 Taxable value, adjusted for court ordered reductions	1,163,451,400
7. 2014 Taxable value of property in Territory Deannexed After Jan 1, 2014	0
8. 2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2015.	
8A. Absolute Exemptions. Use 2014 Market Value	1,204,930
8B. Partial Exemptions. 2015 exemption amount or 2015 percent exemption times 2014 value.	6,744,330
8C. Value Loss	7,949,260
9. 2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2014 Market Value	1,687,940
9B. 2015 Productivity Or Special Appraised Value	0
9C. Value Loss	1,687,940
10. Total Adjustments For Lost Value	9,637,200
11. 2014 Adjusted Taxable Value	1,153,814,200
12. 2014 Adjusted Taxes	346,144.26
13. Taxes Refunded For Years Preceding Tax Year 2014	84.00
14. Taxes in tax increment financing for tax year 2014	0.00
15. 2014 Adjusted taxes with refunds	346,228.26
16. TOTAL 2015 TAXABLE VALUE ON THE 2015 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,097,976,750
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2015 value.	1,097,976,750
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2015 Taxable Value of properties under protest.	0
17B. 2015 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2015 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	
19. 2015 Total Taxable Value	1,097,976,750
20. 2015 Total Taxable Value of properties annexed after Jan 2014	0
21. 2015 Total Taxable value of new improvements and new personal property	11,282,010
22. Total adjustments to 2015 taxable value	11,282,010
23. 2015 Adjusted Taxable value	1,086,694,740
24. 2015 Effective Tax Rate	0.031860 ✓ / \$100
25. Counties Only: Total of All 2015 Effective Tax Rate	/ \$100
2015 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2014 Maintenance And Operations Tax Rate	0.03 / \$100
27. 2014 Adjusted Taxable Value	1,153,814,200
28. 2014 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	346,144
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2014	84

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28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	346,228
29. 2015 ADJUSTED TAXABLE VALUE	1,086,694,740
30. 2015 Effective Rollback Maintenance And Operations Rate	0.031860 / \$100 ✓
31. 2015 Rollback Maintenance And Operations Rate	0.034408 / \$100 ✓
32. Debt to be paid with 2015 property taxes and sales tax revenue	0.00
33. 2014 Certified excess debt collection	0.00
34. Adjusted 2015 debt	0.00
35. Certified 2015 anticipated collection Rate Percent	100. %
36. 2015 Debt adjusted for collection	0.00
37. 2015 Total taxable value	1,097,976,750
38. 2015 Debt Tax Rate	0 / \$100
39. 2015 Rollback Tax Rate	0.034408 / \$100
40. Counties Only: 2015 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	
42. Estimated sales tax revenue for previous 4 quarters.	
43. 2015 Total Taxable value	
44. Sales tax adjustment rate	/ \$100
45. 2015 Effective Tax Rate, unadjusted For Sales Tax	/ \$100
46. 2015 Effective Tax Rate adjusted For Sales Tax	/ \$100
47. 2015 Rollback Tax Rate, unadjusted For Sales Tax	/ \$100
48. 2015 Rollback tax rate adjusted for sales tax	/ \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	
50. 2015 Total Taxable value	
51. Additional rate for For Pollution Control	/ \$100
52. 2015 Rollback tax rate adjusted for Pollution Control	/ \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: 61 HOUS CO HOSP

1. 2015 Total Taxable Value	1,086,694,740
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2015 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2015 Adjusted tax value	1,086,694,740
4. 2015 Total Tax Rate	0.15 / \$100
5. 2015 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2015 Original ARB Value	0
5B. 2015 Values resulting from court decisions	0
5C. 2015 Value Loss	0
6. 2015 Taxable value, adjusted for court ordered reductions	1,086,694,740
7. 2015 Taxable value of property in Territory Deannexed After Jan 1, 2015	0
8. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2016.	
8A. Absolute Exemptions. Use 2015 Market Value	1,103,910
8B. Partial Exemptions. 2016 exemption amount or 2016 percent exemption times 2015 value.	4,710,170
8C. Value Loss	5,814,080
9. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2015 Market Value	1,051,560
9B. 2016 Productivity Or Special Appraised Value	0
9C. Value Loss	1,051,560
10. Total Adjustments For Lost Value	6,865,640
11. 2015 Adjusted Taxable Value	1,079,829,100
12. 2015 Adjusted Taxes	1,619,743.65
13. Taxes Refunded For Years Preceeding Tax Year 2015	1,949.29
14. Taxes in tax increment financing for tax year 2015	0.00
15. 2015 Adjusted taxes with refunds	1,621,692.94
16. TOTAL 2016 TAXABLE VALUE ON THE 2016 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,092,196,030
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2016 value.	1,092,196,030
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2016 Taxable Value of properties under protest.	0
17B. 2016 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	
19. 2016 Total Taxable Value	1,092,196,030
20. 2016 Total Taxable Value of properties annexed after Jan 2015	0
21. 2016 Total Taxable value of new improvements and new personal property	16,534,140
22. Total adjustments to 2016 taxable value	16,534,140
23. 2016 Adjusted Taxable value	1,075,661,890
24. 2016 Effective Tax Rate	0.150762 / \$100
25. Counties Only: Total of All 2016 Effective Tax Rate	/ \$100
2016 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2015 Maintenance And Operations Tax Rate	0.15 / \$100
27. 2015 Adjusted Taxable Value	1,079,829,100
28. 2015 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	1,619,744
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2015	1,949

EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: 61 HOUS CO HOSP

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	1,621,693
29. 2016 ADJUSTED TAXABLE VALUE	1,075,661,890
30. 2016 Effective Rollback Maintenance And Operations Rate	0.150762 / \$100
31. 2016 Rollback Maintenance And Operations Rate	0.162822 / \$100
32. Debt to be paid with 2016 property taxes and sales tax revenue	0.00
33. 2015 Certified excess debt collection	0
34. Adjusted 2016 debt	0.00
35. Certified 2016 anticipated collection Rate Percent	0 %
36. 2016 Debt adjusted for collection	0
37. 2016 Total taxable value	1,092,196,030
38. 2016 Debt Tax Rate	0 / \$100
39. 2016 Rollback Tax Rate	0.162822 / \$100
40. Counties Only: 2016 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	
42. Estimated sales tax revenue for previous 4 quarters.	
43. 2016 Total Taxable value	
44. Sales tax adjustment rate	/ \$100
45. 2016 Effective Tax Rate, unadjusted For Sales Tax	/ \$100
46. 2016 Effective Tax Rate adjusted For Sales Tax	/ \$100
47. 2016 Rollback Tax Rate, unadjusted For Sales Tax	/ \$100
48. 2016 Rollback tax rate adjusted for sales tax	/ \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	
50. 2016 Total Taxable value	
51. Additional rate for For Pollution Control	/ \$100
52. 2016 Rollback tax rate adjusted for Pollution Control	/ \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 61 HOUS CO HOSP

1. 2016 Total Taxable Value	1,092,196,030
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2016 Adjusted tax value	1,092,196,030
4. 2016 Total Tax Rate	0.15 / \$100
5. 2016 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2016 Original ARB Value	0
5B. 2016 Values resulting from court decisions	0
5C. 2016 Value Loss	0
6. 2016 Taxable value, adjusted for court ordered reductions	1,092,196,030
7. 2016 Taxable value of property in Territory Deannexed After Jan 1, 2016	0
8. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2017.	
8A. Absolute Exemptions. Use 2016 Market Value	355,990
8B. Partial Exemptions. 2017 exemption amount or 2017 percent exemption times 2016 value.	5,111,570
8C. Value Loss	5,467,560
9. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2016 Market Value	4,177,810
9B. 2017 Productivity Or Special Appraised Value	0
9C. Value Loss	4,177,810
10. Total Adjustments For Lost Value	9,645,370
11. 2016 Adjusted Taxable Value	1,082,550,660
12. 2016 Adjusted Taxes	1,623,825.99
13. Taxes Refunded For Years Preceeding Tax Year 2016	810.16
14. Taxes in tax increment financing for tax year 2016	0.00
15. 2016 Adjusted taxes with refunds	1,624,636.15
16. TOTAL 2017 TAXABLE VALUE ON THE 2017 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,083,994,450
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2017 value.	1,083,994,450
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2017 Taxable Value of properties under protest.	0
17B. 2017 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2017 Total Taxable Value	1,083,994,450
20. 2017 Total Taxable Value of properties annexed after Jan 2016	0
21. 2017 Total Taxable value of new improvements and new personal property	14,284,000
22. Total adjustments to 2017 taxable value	14,284,000
23. 2017 Adjusted Taxable value	1,069,710,450
24. 2017 Effective Tax Rate	0.151876 / \$100
25. Counties Only: Total of All 2017 Effective Tax Rate	/ \$100
<u>2017 ROLLBACK TAX RATE WORKSHEET</u>	
26. 2016 Maintenance And Operations Tax Rate	0.15 / \$100
27. 2016 Adjusted Taxable Value	1,082,550,660
28. 2016 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	1,623,826
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2016	810

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28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	1,624,636
29. 2017 ADJUSTED TAXABLE VALUE	1,069,710,450
30. 2017 Effective Rollback Maintenance And Operations Rate	0.151876 / \$100
31. 2017 Rollback Maintenance And Operations Rate	0.164026 / \$100
32. Debt to be paid with 2017 property taxes and sales tax revenue	0.00
33. 2016 Certified excess debt collection	0.00
34. Adjusted 2017 debt	0.00
35. Certified 2017 anticipated collection Rate Percent	100 %
36. 2017 Debt adjusted for collection	0.00
37. 2017 Total taxable value	1,083,994,450
38. 2017 Debt Tax Rate	0 / \$100
39. 2017 Rollback Tax Rate	0.164026 / \$100
40. Counties Only: 2017 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	
42. Estimated sales tax revenue for previous 4 quarters.	
43. 2017 Total Taxable value	
44. Sales tax adjustment rate	/ \$100
45. 2017 Effective Tax Rate, unadjusted For Sales Tax	/ \$100
46. 2017 Effective Tax Rate adjusted For Sales Tax	/ \$100
47. 2017 Rollback Tax Rate, unadjusted For Sales Tax	/ \$100
48. 2017 Rollback tax rate adjusted for sales tax	/ \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	
50. 2017 Total Taxable value	
51. Additional rate for For Pollution Control	/ \$100
52. 2017 Rollback tax rate adjusted for Pollution Control	/ \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 61 HOUS CO HOSP

1. 2017 Total Taxable Value	1,083,994,450
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	1,083,994,450
4. 2017 Total Tax Rate	0.15 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	1,083,994,450
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	117,020
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	4,891,980
8C. Value Loss	5,009,000
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	4,355,160
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	4,355,160
10. Total Adjustments For Lost Value	9,364,160
11. 2017 Adjusted Taxable Value	1,074,630,290
12. 2017 Adjusted Taxes	1,611,945.44
13. Taxes Refunded For Years Preceeding Tax Year 2017	2,552.00
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	1,614,497.44
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,090,581,750
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	1,090,581,750
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	0
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	1,090,581,750
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	9,966,440
22. Total adjustments to 2018 taxable value	9,966,440
23. 2018 Adjusted Taxable value	1,080,615,310
24. 2018 Effective Tax Rate	0.149405 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	0.149405 / \$100
2018 ROLLBACK TAX RATE WORKSHEET	
26. 2017 Maintenance And Operations Tax Rate	0.15 / \$100
27. 2017 Adjusted Taxable Value	1,074,630,290
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	1,611,945
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	2,552

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 61 HOUS CO HOSP

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	1,614,497
29. 2018 ADJUSTED TAXABLE VALUE	1,080,615,310
30. 2018 Effective Rollback Maintenance And Operations Rate	0.149405 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.161357 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
33. 2017 Certified excess debt collection	0
34. Adjusted 2018 debt	0.00
35. Certified 2018 anticipated collection Rate Percent	0 %
36. 2018 Debt adjusted for collection	0
37. 2018 Total taxable value	1,090,581,750
38. 2018 Debt Tax Rate	0 / \$100
39. 2018 Rollback Tax Rate	0.161357 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	1,090,581,750
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.149405 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.149405 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.161357 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.161357 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	1,090,581,750
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.161357 / \$100

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name
HOUSTON COUNTY HOSPITAL DISTRICT

Phone (area code and number)
936/544-3255 EXT 258

Taxing Unit's Address, City, State, ZIP Code
c/o Houston County Tax Office, 401 E Goliad Ave., Ste. 101, Crockett TX 75835

Taxing Unit's Website Address
www.co.houston.tx.us

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	\$ 1,090,581,750
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.	\$ 1,090,581,750
4.	2018 total adopted tax rate.	0.149405
	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.	\$ 1,090,581,750
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

	Amount	Amount
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.	\$ 50,510	
8. B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 1,965,350	
8. C. Value loss. Add A and B.5		\$ 2,015,860.00
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:	\$ 202,870	
9. B. 2019 productivity or special appraised value:	\$ -	
9. C. Value loss. Subtract B from A.6		\$ 202,870
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 2,218,730
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6		\$ 1,088,363,020
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 1,626,068.77
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		\$ 1,081.73
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 0.8		\$ -
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9		\$ 1,627,150.50
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	\$ 1,196,751,050	
16. B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$ -	
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.		\$ 1,196,751,050

1 Tex. Tax Code § 26.012(15)
 5 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(e)

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.		\$ 1,196,751,050
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		\$ 5,776,750
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.		\$ 5,776,750
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.		\$ 1,190,974,300
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸		0.136623
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(5)
¹⁶ Tex. Tax Code § 26.012(17)
¹⁷ Tex. Tax Code § 26.012(17)
¹⁸ Tex. Tax Code § 25.04(c)
¹⁹ 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.	2018 maintenance and operations (M&O) tax rate.	0.149405
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 1,088,363,020
28.	2018 M&O taxes.	
28. A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 1,626,068.77
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.	\$ 1,081.73
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.	\$ 1,627,150.50
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i>	\$ 1,190,974,300
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.136623
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.147552

Line	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.	\$ 2,740,000.00
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.	\$ 2,740,000.00
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ 2,740,000.00
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	\$ 2,740,000.00
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 1,196,751,050
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.228953
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.376505
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.	OR - 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(c)

²¹ Tex. Tax Code § 26.041(f)

²² Tex. Tax Code § 26.041(d)

Description		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.	\$ 2,740,000.00	
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.	\$ 2,740,000.00	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -	
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ 2,740,000.00	
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	\$ 2,740,000.00	
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 1,196,751,050	
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.		0.228953
39.	2019 rollback tax rate. Add Lines 31 and 38.		0.376505
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 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:

Danette Millican, TAC

Taxing Unit Representative - Signature

Date

Danette Millican

7-30-19

23 Tex. Tax Code § 26.04(c)
24 Tex. Tax Code § 26.04(c)
26 Tex. Tax Code § 26.045(d)
28 Tex. Tax Code § 26.045(f)