

EFFECTIVE TAX RATE WORKSHEET FOR 2015

Jurisdiction: 66 HOUS CO ESD1

1. 2014 Total Taxable Value	297,485,590
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	297,485,590
4. 2014 Total Tax Rate	0.04371 / \$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	297,485,590
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	65,210
8B. Partial Exemptions. 2015 exemption amount or 2015 percent exemption times 2014 value.	0
8C. Value Loss	65,210
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	576,110
9B. 2015 Productivity Or Special Appraised Value	0
9C. Value Loss	576,110
10. Total Adjustments For Lost Value	641,320
11. 2014 Adjusted Taxable Value	296,844,270
12. 2014 Adjusted Taxes	129,750.63
13. Taxes Refunded For Years Preceeding Tax Year 2014	13.49
14. Taxes in tax increment financing for tax year 2014	0.00
15. 2014 Adjusted taxes with refunds	129,764.12
16. TOTAL 2015 TAXABLE VALUE ON THE 2015 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	292,211,490
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2015 value.	292,211,490
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	0
19. 2015 Total Taxable Value	292,211,490
20. 2015 Total Taxable Value of properties annexed after Jan 2014	0
21. 2015 Total Taxable value of new improvements and new personal property	3,774,640
22. Total adjustments to 2015 taxable value	3,774,640
23. 2015 Adjusted Taxable value	288,436,850
24. 2015 Effective Tax Rate	0.044988 ✓ \$100
25. Counties Only: Total of All 2015 Effective Tax Rate	/ \$100
<u>2015 ROLLBACK TAX RATE WORKSHEET</u>	
26. 2014 Maintenance And Operations Tax Rate	0.04371 / \$100
27. 2014 Adjusted Taxable Value	296,844,270
28. 2014 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	129,751
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2014	13

EFFECTIVE TAX RATE WORKSHEET FOR 2015

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28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	129,764
29. 2015 ADJUSTED TAXABLE VALUE	288,436,850
30. 2015 Effective Rollback Maintenance And Operations Rate	0.044988 / \$100
31. 2015 Rollback Maintenance And Operations Rate	0.048587 / \$100
32. Debt to be paid with 2015 property taxes and sales tax revenue	0
33. 2014 Certified excess debt collection	0
34. Adjusted 2015 debt	0
35. Certified 2015 anticipated collection Rate Percent	0 %
36. 2015 Debt adjusted for collection	0
37. 2015 Total taxable value	292,211,490
38. 2015 Debt Tax Rate	0 / \$100
39. 2015 Rollback Tax Rate	0.048587 / \$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	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2015 Total Taxable value	292,211,490
44. Sales tax adjustment rate	0 / \$100
45. 2015 Effective Tax Rate, unadjusted For Sales Tax	0.044988 / \$100
46. 2015 Effective Tax Rate adjusted For Sales Tax	0.044988 / \$100
47. 2015 Rollback Tax Rate, unadjusted For Sales Tax	0.048587 / \$100
48. 2015 Rollback tax rate adjusted for sales tax	0.048587 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2015 Total Taxable value	292,211,490
51. Additional rate for For Pollution Control	0 / \$100
52. 2015 Rollback tax rate adjusted for Pollution Control	0.048587 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: 66 HOUS CO ESD1

1. 2015 Total Taxable Value	292,211,490
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	292,211,490
4. 2015 Total Tax Rate	0.044988 / \$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	292,211,490
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	64,910
8B. Partial Exemptions. 2016 exemption amount or 2016 percent exemption times 2015 value.	183,350
8C. Value Loss	248,260
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	46,760
9B. 2016 Productivity Or Special Appraised Value	0
9C. Value Loss	46,760
10. Total Adjustments For Lost Value	295,020
11. 2015 Adjusted Taxable Value	291,916,470
12. 2015 Adjusted Taxes	131,327.38
13. Taxes Refunded For Years Preceeding Tax Year 2015	10.64
14. Taxes in tax increment financing for tax year 2015	0.00
15. 2015 Adjusted taxes with refunds	131,338.02
16. TOTAL 2016 TAXABLE VALUE ON THE 2016 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	304,570,080
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2016 value.	304,570,080
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	0
19. 2016 Total Taxable Value	304,570,080
20. 2016 Total Taxable Value of properties annexed after Jan 2015	0
21. 2016 Total Taxable value of new improvements and new personal property	3,761,100
22. Total adjustments to 2016 taxable value	3,761,100
23. 2016 Adjusted Taxable value	300,808,980
24. 2016 Effective Tax Rate	0.043661 / \$100
25. Counties Only: Total of All 2016 Effective Tax Rate	/ \$100
2016 ROLLBACK TAX RATE WORKSHEET	
26. 2015 Maintenance And Operations Tax Rate	0.044988 / \$100
27. 2015 Adjusted Taxable Value	291,916,470
28. 2015 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	131,327
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2015	11

EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: 66 HOUS CO ESD1

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	131,338
29. 2016 ADJUSTED TAXABLE VALUE	300,808,980
30. 2016 Effective Rollback Maintenance And Operations Rate	0.043661 / \$100
31. 2016 Rollback Maintenance And Operations Rate	0.047153 / \$100
32. Debt to be paid with 2016 property taxes and sales tax revenue	0.00
33. 2015 Certified excess debt collection	0.00
34. Adjusted 2016 debt	0.00
35. Certified 2016 anticipated collection Rate Percent	100 %
36. 2016 Debt adjusted for collection	0.00
37. 2016 Total taxable value	304,570,080
38. 2016 Debt Tax Rate	0 / \$100
39. 2016 Rollback Tax Rate	0.047153 / \$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: 66 HOUS CO ESD1

1. 2016 Total Taxable Value	304,570,080
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	304,570,080
4. 2016 Total Tax Rate	0.044988 / \$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	304,570,080
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	40,590
8B. Partial Exemptions. 2017 exemption amount or 2017 percent exemption times 2016 value.	324,200
8C. Value Loss	364,790
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	2,256,130
9B. 2017 Productivity Or Special Appraised Value	0
9C. Value Loss	2,256,130
10. Total Adjustments For Lost Value	2,620,920
11. 2016 Adjusted Taxable Value	301,949,160
12. 2016 Adjusted Taxes	135,840.89
13. Taxes Refunded For Years Preceeding Tax Year 2016	28.18
14. Taxes in tax increment financing for tax year 2016	0.00
15. 2016 Adjusted taxes with refunds	135,869.07
16. TOTAL 2017 TAXABLE VALUE ON THE 2017 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	318,166,290
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2017 value.	318,166,290
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	318,166,290
20. 2017 Total Taxable Value of properties annexed after Jan 2016	0
21. 2017 Total Taxable value of new improvements and new personal property	7,923,820
22. Total adjustments to 2017 taxable value	7,923,820
23. 2017 Adjusted Taxable value	310,242,470
24. 2017 Effective Tax Rate	0.043794 / \$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	0.044988 / \$100
27. 2016 Adjusted Taxable Value	301,949,160
28. 2016 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	135,841
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2016	28

EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 66 HOUS CO ESD1

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	135,869
29. 2017 ADJUSTED TAXABLE VALUE	310,242,470
30. 2017 Effective Rollback Maintenance And Operations Rate	0.043794 / \$100
31. 2017 Rollback Maintenance And Operations Rate	0.047297 / \$100
32. Debt to be paid with 2017 property taxes and sales tax revenue	0.00
33. 2016 Certified excess debt collection	0
34. Adjusted 2017 debt	0.00
35. Certified 2017 anticipated collection Rate Percent	0 %
36. 2017 Debt adjusted for collection	0
37. 2017 Total taxable value	318,166,290
38. 2017 Debt Tax Rate	0 / \$100
39. 2017 Rollback Tax Rate	0.047297 / \$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: 66 HOUS CO ESD1

1. 2017 Total Taxable Value	318,166,290
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	318,166,290
4. 2017 Total Tax Rate	0.044988 / \$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	318,166,290
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	333,850
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	453,770
8C. Value Loss	787,620
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	1,310,290
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	1,310,290
10. Total Adjustments For Lost Value	2,097,910
11. 2017 Adjusted Taxable Value	316,068,380
12. 2017 Adjusted Taxes	142,192.84
13. Taxes Refunded For Years Preceeding Tax Year 2017	52.92
14. Taxes in tax increment financing for tax year 2017	0.00
15. 2017 Adjusted taxes with refunds	142,245.76
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	326,101,700
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	326,101,700
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	326,101,700
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	3,626,300
22. Total adjustments to 2018 taxable value	
23. 2018 Adjusted Taxable value	3,626,300
24. 2018 Effective Tax Rate	322,475,400
25. Counties Only: Total of All 2018 Effective Tax Rate	0.044110 / \$100
2018 ROLLBACK TAX RATE WORKSHEET	/ \$100
26. 2017 Maintenance And Operations Tax Rate	0.044988 / \$100
27. 2017 Adjusted Taxable Value	316,068,380
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	142,193
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	53

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 66 HOUS CO ESD1

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	142,246
29. 2018 ADJUSTED TAXABLE VALUE	322,475,400
30. 2018 Effective Rollback Maintenance And Operations Rate	0.044110 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.047638 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	0.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	0.00
35. Certified 2018 anticipated collection Rate Percent	0 %
36. 2018 Debt adjusted for collection	0
37. 2018 Total taxable value	326,101,700
38. 2018 Debt Tax Rate	0 / \$100
39. 2018 Rollback Tax Rate	0.047638 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

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

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

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

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

HOUSTON COUNTY EMERGENCY SERVICES DISTRICT #1

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	\$ 326,101,700
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.	\$ 326,101,700
4.	2018 total adopted tax rate.	0.044988
5.	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.	\$ 326,101,700
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

15	Relative to 2018 Taxable Value	Amount	Rate
	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	\$ -	
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 361,520	
8.	C. Value loss. Add A and B.s		\$ 361,520.00
	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:	\$ -	
9.	B. 2019 productivity or special appraised value:	\$ -	
9.	C. Value loss. Subtract B from A.s		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 361,520
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6		\$ 325,740,180
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 146,543.99
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		\$ 1,635.53
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.s		\$ 148,179.52
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ⁹	\$ 376,996,770	
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.		\$ 376,996,770

⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(15)
⁹ Tex. Tax Code § 28.012(13)
¹⁰ Tex. Tax Code § 26.03(c)
¹¹ Tex. Tax Code § 26.012(13)
¹² Tex. Tax Code § 26.012
¹³ Tex. Tax Code § 26.03(c)

Property Tax ARB Activity		Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹² A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$ -
17.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$ -
17.	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ -
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 376,996,770
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	\$ 22,715,000
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 22,715,000
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 354,281,770
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.041825
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 § 28.01(c) and (d)

¹³ Tex. Tax Code § 28.01(c)

¹⁴ Tex. Tax Code § 28.01(d)

¹⁵ Tex. Tax Code § 28.012(6)

¹⁶ Tex. Tax Code § 28.012(17)

¹⁷ Tex. Tax Code § 28.012(17)

¹⁸ Tex. Tax Code § 28.04(c)

¹⁹ Tex. Tax Code § 28.04(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.	0.044988
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 325,740,180
28.	2018 M&O taxes.	
28. A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 146,543.99
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.	\$ 1,635.00
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.	\$ 148,178.99
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 354,281,770
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.041825
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.045171

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.

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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.	\$ 1,635.00
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.	\$ -
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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.	\$ 148,178.99
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 354,281,770
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.041825
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.045171

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:

Laronica Smith, Chief Deputy for Danette Millican, TAC

Taxing Unit Representative - Signature

Laronica Smith

Date

8-1-19

- 2019 Tax Code § 26.04(c)
- 2019 Tax Code § 26.04(c)
- 2019 Tax Code § 26.045(d)
- 2019 Tax Code § 26.045(f)

For more information, visit our website: comptroller.texas.gov/taxes/property-tax