

Briscoe County

2016 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 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). ¹	\$ 200,829,050
2.	2015 tax ceilings. 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 taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$
3.	Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 200,829,050
4.	2015 total adopted tax rate.	\$.57 / \$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$ _____ B. 2015 values resulting from final court decisions: - \$ _____ C. 2015 value loss. Subtract B from A. ³	\$ -0-
6.	2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 200,829,050
7.	2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$
8.	2015 taxable value lost because property first qualified for an exemption in 2016. 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	\$ 156,870

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)

Line	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2015 market value: \$ _____ B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: +\$ _____ C. Value loss. Add A and B. ⁵	156870.
9.	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. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015. A. 2015 market value: \$ _____ B. 2016 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁶	\$ 56110
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 212980
11.	2015 adjusted taxable value. Subtract Line 10 from Line 6	\$ 200616070
12.	Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1143512
13.	Taxes refunded for years preceding tax year 2015. 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. ⁷	\$ - 0 -
14.	Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter 0. ⁸	\$ - 0 -
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 1143512
16.	Total 2016 taxable value on the 2016 certified appraisal roll today. This value	\$ 222235404

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

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.¹⁰</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$ _____</p> <p>D. Tax increment financing: 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.¹¹ - \$ _____</p> <p>E. Total 2016 value. Add A and B, then subtract C and D.</p>	<p>222235404</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$ _____</p> <p>B. 2016 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,</p>	<p>\$ -0-</p>

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ 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. ¹⁴ + \$ _____	
	C. Total value under protest or not certified. Add A and B.	
18.	2016 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ -0-
19.	2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 222,235,404
20.	Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. 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 Jan. 1, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$ 244,306,98
22.	Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$ 244,306,98
23.	2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 197,804,706
24.	2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$ 57.61 / \$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	\$ 162.4348 / \$100

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* 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.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

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)

2016 Rollback Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
26.	2015 maintenance and operations (M&O) tax rate.	\$.57/\$100
27.	2015 adjusted taxable value. Enter the amount from Line 11.	\$200616070
28.	<p>2015 M&O taxes.</p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. \$114,351.2</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 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. <div style="text-align: right;">+ \$ _____</div></p> <p>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. <div style="text-align: right;">+ \$ _____</div></p> <p>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. <div style="text-align: right;">+/- \$ _____</div></p> <p>E. Taxes refunded for years preceding tax year 2015: 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 § 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. <div style="text-align: right;">+ \$ _____</div></p>	\$

Line	Activity	Amount/Rate
	<p>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.</p> <p style="text-align: right;">+ \$ _____</p> <p>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 2016 captured appraised value in Line 16D, enter 0.</p> <p style="text-align: right;">- \$ _____</p> <p>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.</p>	11435111
29.	<p>2016 adjusted taxable value. Enter Line 23 from the <i>Effective Tax Rate Worksheet</i>.</p>	\$ 197804706
30.	<p>2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.</p>	\$.57928 /\$100
31.	<p>2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.</p>	\$.625628 /\$100
32.	<p>Total 2016 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.</p> <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. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">- \$ _____</p> <p>C. Subtract amount paid from other resources.</p> <p style="text-align: right;">- \$ _____</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	\$

Line	Activity	Amount/Rate
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$
34.	Adjusted 2016 debt. Subtract Line 33 from Line 32D.	\$
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	%
36.	2016 debt adjusted for collections. Divide Line 34 by Line 35	\$
37.	2016 total taxable value. Enter the amount on Line 19.	\$
38.	2016 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ 157928 / \$100
39.	2016 rollback tax rate. Add Lines 31 and 38.	\$ 1625629 / \$100
40.	COUNTIES ONLY. 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*.

SCHEDULE B: DEBT SERVICE:

SCHEDULE D:

The Briscoe County Treasurer certifies that Briscoe County has spent \$^{2510.00} in the previous 12 months beginning July 1, 2015 for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Briscoe County Sheriff has provided information on these cost, minus the state revenues received for reimbursement of such costs.

This notice contains a summary of actual effective and rollback tax rates calculations. You can inspect a copy of the full calculations at the Briscoe County Tax Appraisal District, 415 Main (Courthouse), Silverton, Texas.

The person providing the above information is:

<u>Mary Jo Blann</u>	<u>Briscoe County Treasurer</u>	<u>7-14-16</u>
Signature	Position	Date

Briscoe County
 2016 effective tax rate worksheet

	Subtotal	Total
1. 2015 total taxable value on roll today		\$ 200,829,050
2. 2015 Tax ceilings		
3. Preliminary 2015 adjusted taxable value		\$ 200,829,050
4. 2015 total adopted tax rate		\$ 0.570000
5. 2015 taxable value lost due to court appeals		
a) Original 2015 ARB values		
b) 2015 values from final court decisions		
c) 2015 Value loss	\$ -	\$ -
6. 2015 taxable value adj for court appeals		\$ 200,829,050
7. 2015 taxable value deannexed property		\$ -
8. 2015 taxable value lost - 1st qualified for exemption in 2016		\$ 156,870.00
a) Absolute exemption. 2015 mkt value		
b) Partial exemption 2016 exemption amount	\$ -	
c) Value loss - Add A and B		\$ -
9. 2015 taxable value lost - ag		\$ 56,110.00
a) 2015 market value	\$ -	
b) 2016 productivity value	\$ -	
c) Value loss		\$ -
10. Total Adjustments for lost value.		\$ 212,980
11. 2015 adjusted taxable value		\$ 200,616,070
12. Adjusted 2015 taxes		\$ 1,143,511.60
13. Taxes refund for preceding years		
14. TIF		
15. Adjusted 2015 taxes with refunds		\$ 1,143,511.60
16. Total 2016 taxable value on the 2016 cert roll today		
a) Certified values only	\$ 222,235,404	
b) Counties: include railroad rolling stock		
c) Pollution control exemption		
d) TIF		
e) Total		\$ 222,235,404
17. Total value of properties under protest or not included on roll		
a) 2016 taxable value under protest		
b) 2016 value not under protest or on cert roll		
c) Total value under protest or not certified		\$ -
18. 2016 tax ceilings		
19. 2016 taxable value		\$ 22,235,404
20. Total 2016 taxable value annexed after 1/05		
21. Total taxable value of new improvements and new personal property	\$ 24,430,698	
22. Total adjustments to the 2016 taxable value		\$ 24,430,698
23. 2016 adjusted taxable value.		\$ 197,804,706
24. 2016 effective tax rate		\$ 0.578101
25. COUNTIES ONLY		

Briscoe County
 2016 effective tax rate worksheet

ROLLBACK WORKSHEET		
26. 2015 M & O tax rate		\$ 0.570000
27. 2015 adjusted value		\$ 200,616,070
28. 2015 M & O taxes		
a) multiply line 26 by 27 & divide by \$100	\$1,143,511.60	
b) City, county and hospital w/sales tax		
c) Counties		
d) Transferring function		
e) Prior year refunds		
f) indigent health care		
g) TIF		
h) Adjusted M & O		\$ 1,143,511.60
29. 2016 adjusted taxable value		\$ 197,804,706
30. 2016 effective M & O rate		\$ 0.579280
31. 2016 Rollback M & O rate		\$ 0.625622
32. Total 2016 debt to be paid with sales tax (I & S)		
33. Certified 2015 excess debt collections		\$ -
34. Adjusted 2016 debt		\$ -
35. Certified 2016 anticipated collection rate		100%
36. 2016 debt adjusted for collections		\$ -
37. 2016 total taxable value		\$ 22,235,404
38. 2016 debt tax rate		\$ -
39. 2016 rollback tax rate		\$ 0.625622
40. COUNTY		

2016 PROPERTY TAX RATES IN BRISCOE COUNTY

CORRECTED

This notice concerns 2016 property tax rates for Briscoe County. 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" 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	\$ 1,144,726
Last year's debt taxes	-0-
Last year's total taxes	\$ 1,144,726
Last year's tax base	\$200,829,050
Last year's total tax rate	0.57

THIS YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes (After subtracting taxes on lost property)	\$ 1,143,512
/ This year's adjusted tax base	\$197,804,706
= This year's effective tax rate	<u>\$.57810</u>

THIS YEAR'S ROLLBACK RATE:

Last year's adjusted operating taxes (After adding criminal justice increase)	\$ 1,145,847
/ This year's adjusted tax base	\$197,804,706
= This year's effective operating rate	.57928
X 1.08=This year's maximum operating rate	.62562
+ This year's debt rate	-0-
= Rollback Tax Rate	.62562

STATEMENT OF INCREASE/DECREASE

If Briscoe County adopts a 2016 tax rate equal to the effective tax rate of .57928 per \$100 of value, taxes would increase compared to 2015 taxes by \$142,639.

SCHEDULE A: UNENCUMBERED FUND BALANCES:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<u>Type of Property Tax Fund</u>	<u>Balance</u>
General Administration & Road & Bridge	\$937848.55

SCHEDULE B: DEBT SERVICE:

SCHEDULE D:

The Briscoe County Treasurer certifies that Briscoe County has spent \$~~2510.00~~^{2510.00} in the previous 12 months beginning July 1, 2015 for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Briscoe County Sheriff has provided information on these cost, minus the state revenues received for reimbursement of such costs.

This notice contains a summary of actual effective and rollback tax rates calculations. You can inspect a copy of the full calculations at the Briscoe County Tax Appraisal District, 415 Main (Courthouse), Silverton, Texas.

The person providing the above information is:

<u>Mary Jo Bannan</u>	<u>Briscoe County Treasurer</u>	<u>7-14-16</u>
Signature	Position	Date

City of Quitaque

2016 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 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). ¹	\$ 8465833
2.	2015 tax ceilings. 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 taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ -0
3.	Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8465833
4.	2015 total adopted tax rate.	\$.91 /\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$ _____ B. 2015 values resulting from final court decisions: - \$ _____ C. 2015 value loss. Subtract B from A. ³	\$ -0-
6.	2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 8465833
7.	2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$ -0-
8.	2015 taxable value lost because property first qualified for an exemption in 2016. 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	\$ 12000

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)

Line	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2015 market value: \$ _____ B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: +\$ _____ C. Value loss. Add A and B. ⁵	-0-
9.	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. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015. A. 2015 market value: \$ _____ B. 2016 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁶	\$ -0-
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 12,000
11.	2015 adjusted taxable value. Subtract Line 10 from Line 6	\$ 8,453,833
12.	Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 76,930.
13.	Taxes refunded for years preceding tax year 2015. 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. ⁷	\$ -0-
14.	Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter 0. ⁸	\$ -0-
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 76,930.
16.	Total 2016 taxable value on the 2016 certified appraisal roll today. This value	\$ 8,654,726

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

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.¹⁰</p> <p>A. Certified values: \$ <u>8654726</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$ _____</p> <p>D. Tax increment financing: 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.¹¹ - \$ _____</p> <p>E. Total 2016 value. Add A and B, then subtract C and D.</p>	<p style="text-align: right;">8654726</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$ _____</p> <p>B. 2016 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,</p>	<p style="text-align: right;">\$ -0-</p>

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ 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. ¹⁴ + \$ _____	
	C. Total value under protest or not certified. Add A and B.	-0-
18.	2016 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ -0-
19.	2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 8454726
20.	Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$ 0-0-
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. 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 Jan. 1, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$ 99470
22.	Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$ 99470
23.	2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 8555256
24.	2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$ 8992 / \$100 189921
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	\$ 97115 Rollback / \$100

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* 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.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

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)

2016 PROPERTY TAX RATES IN CITY OF QUITAQUE

This notice concerns 2016 property tax rates for City of Quitaque. 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" 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	\$	77,058
Last year's debt taxes		-0-
Last year's total taxes	\$	77,058
Last year's tax base	\$	8,465,833
Last year's total tax rate		.91

THIS YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes (After subtracting taxes on lost property)	\$	76,930
/ This year's adjusted tax base	\$	8,555,256
= This year's effective tax rate	\$	<u>.89921</u>

THIS YEAR'S ROLLBACK RATE:

Last year's adjusted operating taxes (After subtracting taxes on lost property)	\$	76,930
/ This year's adjusted tax base	\$	8,555,256
= This year's effective operating rate		.899210
X 1.08=This year's maximum operating rate		.971115
+ This year's debt rate		-0-
= This year's rollback rate		1.7323
- Sales Tax Adjustment Rate		.6967
- Rollback Tax Rate		1.0356

STATEMENT OF INCREASE/DECREASE

If City of Quitaque adopts a 2016 tax rate equal to the effective tax rate of .89921 per \$100 of value, taxes would increase compared to 2015 taxes by \$766.

SCHEDULE A: UNENCUMBERED FUND BALANCES:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<u>Type of Property Tax Fund</u>	-0-	<u>Balance</u>
----------------------------------	-----	----------------

City of Quitaque

2016 Rollback Tax Rate Worksheet Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
26.	2015 maintenance and operations (M&O) tax rate.	\$.91/\$100
27.	2015 adjusted taxable value. Enter the amount from Line 11.	\$ 8453838
28.	<p>2015 M&O taxes.</p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. \$ <u>76929.58</u></p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 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. + \$ <u>60300</u></p> <p>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. + \$ _____</p> <p>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. +/- \$ _____</p> <p>E. Taxes refunded for years preceding tax year 2015: 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 § 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. + \$ _____</p>	\$ 137230

Line	Activity	Amount/Rate
	<p>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.</p> <p style="text-align: right;">+ \$ _____</p> <p>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 2016 captured appraised value in Line 16D, enter 0.</p> <p style="text-align: right;">- \$ _____</p> <p>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.</p>	137230
29.	<p>2016 adjusted taxable value. Enter Line 23 from the <i>Effective Tax Rate Worksheet</i>.</p>	\$ 8555256
30.	<p>2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.</p>	1.604 \$ /\$100
31.	<p>2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.</p>	1.7323 \$ /\$100
32.	<p>Total 2016 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.</p> <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. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">- \$ _____</p> <p>C. Subtract amount paid from other resources.</p> <p style="text-align: right;">- \$ _____</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	\$ - 0 -

Line	Activity	Amount/Rate
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$ -0-
34.	Adjusted 2016 debt. Subtract Line 33 from Line 32D.	\$ -0-
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	105 %
36.	2016 debt adjusted for collections. Divide Line 34 by Line 35	\$ 0.00
37.	2016 total taxable value. Enter the amount on Line 19.	\$ 8654726
38.	2016 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ /\$100
39.	2016 rollback tax rate. Add Lines 31 and 38.	\$ 1.73231 /\$100
40.	COUNTIES ONLY. 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 Additional Sales Tax Rate Worksheet

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2015 or May 2016, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹ Taxing units that adopted the sales tax before November 2015, skip this line.	\$
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.²</p> <p style="text-align: center;">Taxing units that adopted the sales tax in November 2015 or in May 2016. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$ 60300.60
43.	2016 total taxable value. Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$ 8654726
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$ 696 ^{\$100} 729 ✓
45.	2016 effective tax rate, unadjusted for sales tax. ⁴ Enter the rate from Line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$ 89921 /\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2015 or in May 2016. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2015.</p>	\$ /\$100
47.	2016 rollback tax rate, unadjusted for sales tax. ⁵ Enter the rate from Line 39 or 40, as applicable, of the <i>Rollback Tax Rate Worksheet</i> .	\$ 1,7323 /\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$ /\$100 1,0355

2016 PROPERTY TAX RATES IN CITY OF QUITAQUE

This notice concerns 2016 property tax rates for City of Quitaque. 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" 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	\$	77,058
Last year's debt taxes		-0-
Last year's total taxes	\$	77,058
Last year's tax base	\$	8,465,833
Last year's total tax rate		.91

THIS YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes	\$	76,930
(After subtracting taxes on lost property)		
/ This year's adjusted tax base	\$	8,555,256
= This year's effective tax rate	\$	<u>.899496</u>

THIS YEAR'S ROLLBACK RATE:

Last year's adjusted operating taxes	\$	76,930
(After subtracting taxes on lost property)		
/ This year's adjusted tax base	\$	8,555,256
= This year's effective operating rate		.899496
X 1.08=This year's maximum operating rate		.971456
+ This year's debt rate		-0-
= This year's rollback rate		1.7323
- Sales Tax Adjustment Rate		.6967
- Rollback Tax Rate		1.0356

STATEMENT OF INCREASE/DECREASE

If City of Quitaque adopts a 2016 tax rate equal to the effective tax rate of .899496 per \$100 of value, taxes would increase compared to 2015 taxes by \$766.

SCHEDULE A: UNENCUMBERED FUND BALANCES:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<u>Type of Property Tax Fund</u>	<u>-0-</u>	<u>Balance</u>
----------------------------------	------------	----------------



2016 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 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). ¹	\$ 12767126
2.	2015 tax ceilings. 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 taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$
3.	Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 12767126
4.	2015 total adopted tax rate.	\$.861/\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$ _____ B. 2015 values resulting from final court decisions: - \$ _____ C. 2015 value loss. Subtract B from A. ³	\$ -0-
6.	2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 12767126
7.	2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$ -0-
8.	2015 taxable value lost because property first qualified for an exemption in 2016. 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	\$ 112660

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)

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.¹⁰</p> <p>A. Certified values: \$ <u>12820480</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$ _____</p> <p>D. Tax increment financing: 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.¹¹ - \$ _____</p> <p>E. Total 2016 value. Add A and B, then subtract C and D.</p>	<p style="text-align: right;">12820480</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$ _____</p> <p>B. 2016 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,</p>	<p style="text-align: right;">\$ -0-</p>

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2015 market value: \$ _____ B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: +\$ _____ C. Value loss. Add A and B. ⁵	112660.
9.	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. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015. A. 2015 market value: \$ _____ B. 2016 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁶	\$ -0-
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 112660
11.	2015 adjusted taxable value. Subtract Line 10 from Line 6	\$ 12654466
12.	Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 108828
13.	Taxes refunded for years preceding tax year 2015. 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. ⁷	\$ -0
14.	Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter 0. ⁸	\$ -0-
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 108828.
16.	Total 2016 taxable value on the 2016 certified appraisal roll today. This value	\$ 12820480

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

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. ¹⁴ + \$ _____	
	C. Total value under protest or not certified. Add A and B.	- 0 -
18.	2016 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ - 0 -
19.	2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$
20.	Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$ 12820480
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. 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 Jan. 1, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$ 113340
22.	Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$ 113340
23.	2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 12707140
24.	2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$ /\$100 185643
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	\$ /\$100 .92494

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* 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.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

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)

2016 PROPERTY TAX RATES IN CITY OF SILVERTON

This notice concerns 2016 property tax rates for City of Silverton. 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" 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	\$ 110,041
Last year's debt taxes	-0-
Last year's total taxes	\$ 110,041
Last year's tax base	\$ 12,767,126
Last year's total tax rate	0.8600

THIS YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes (After subtracting taxes on lost property)	\$ 108,828
/ This year's adjusted tax base	\$12,707,140
= This year's effective tax rate	<u>.85643</u>

THIS YEAR'S ROLLBACK RATE:

Last year's adjusted operating taxes (After subtracting taxes on lost property)	\$ 108,828
/ This year's adjusted tax base	\$12,707,140
= This year's effective operating rate	.85643
X 1.08=This year's maximum operating rate	.92494
+ This year's debt rate	-0-
= Rollback Tax Rate	<u>.92494</u>

STATEMENT OF INCREASE/DECREASE

If City of Silverton adopts a 2016 tax rate equal to the effective tax rate of .85643 per \$100 of value, taxes would DECREASE compared to 2015 taxes by \$242.85.

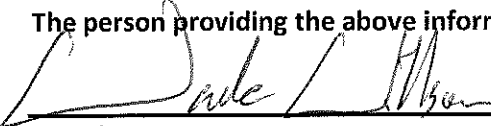
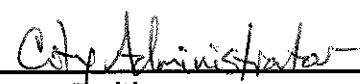

SCHEDULE A: UNENCUMBERED FUND BALANCES:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<u>Type of Property Tax Fund</u>	<u>Balance</u>
	\$ 0

This notice contains a summary of actual effective and rollback tax rates calculations. You can inspect a copy of the full calculations at the City of Silverton Tax Appraisal District, 415 Main (Courthouse), Silverton, Texas.

The person providing the above information is:

		
Signature	Position	Date

**MACKENZIE MUNICIPAL WATER AUTHORITY
2016 EFFECTIVE TAX RATE**

	Subtotal	Total
1. 2015 total taxable value on roll today		\$ 200,483,389
2. 2015 Tax ceilings		\$ -
3. Preliminary 2015 adjusted taxable value		\$ 200,483,389
4. 2015 total adopted tax rate		\$ 0.219552
5. 2015 taxable value lost due to court appeals		
a) Original 2015 ARB values		
b) 2015 values from final court decisions		
c) 2015 Value loss	\$ -	\$ -
6. 2015 taxable value adj for court appeals		\$ 200,483,389
7. 2015 taxable value deannexed property		
8. 2015 taxable value lost - 1st qualified for exemption in 2015		
a) Absolute exemption. 2015 mkt value	\$ 31,570	
b) Partial exemption 2016 exemption amount		
c) Value loss - Add A and B		\$ 31,570
9. 2015 taxable value lost - ag		
a) 2015 market value		
b) 2016 productivity value		
c) Value loss		\$ -
10. Total Adjustments for lost value.		\$ 31,570
11. 2015 adjusted taxable value		\$ 200,451,819
12. Adjusted 2015 taxes		\$ 440,095.98
13. Taxes refund for preceding years		\$ 38.39
14. TIF		
15. Adjusted 2015 taxes with refunds		\$ 440,134.37
16. Total 2016 taxable value on the 2016 cert roll today		
a) Certified values only	\$ 202,637,562	
b) Counties: include railroad rolling stock		
c) Pollution control exemption		
d) TIF		
e) Total		\$ 202,637,562
17. Total value of properties under protest or not included on roll		
a) 2016 taxable value under protest		
b) 2016 value not under protest or on cert roll		
c) Total value under protest or not certified		\$ -
18. 2016 tax ceilings		\$ -
19. 2016 taxable value		\$ 202,637,562
20. Total 2016 taxable value annexed after 1/12	\$ -	
21. Total 2016 taxable value of new improvements	\$ 128,210	
22. Total adjustments to the 2016 taxable value		\$ 128,210
23. 2016 adjusted taxable value.		\$ 202,509,352
24. 2016 effective tax rate ***		*** \$ 0.217340
***INFORMATION ONLY		

**Notice of Public Meeting to Discuss
Budget and Proposed Tax Rate**

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>
Last Year's Rate	0.95500	0.00000	0.95500	9,385
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.44509	0.00000	1.44509	12,404
Proposed Rate	1.04000	0.00000	1.04000	9,344

* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or bonds. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Legislative Session
Release 2
6/3/2015

State Revenue Per Student
4,486
1,667
1,667
oth.

SILVERTON ISD
023-902
23-Sep-19

NOTE: If the district's 2014-15 adopted M&O tax rate was less than its 2014-15 Effective M&O Tax Rate, the can be computed as if the district's 2014-15 adopted M&O tax rate was its 2014-15 Effective M&O Tax Rate. and if applicable, go back and enter the district's 2014-15 Effective M&O Tax Rate (not to exceed \$1.17) inste adopted 2014-15 M&O tax rate in Cell E52 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell E53, e the amount of M&O taxes that would have been collected at that rate.
To get the 2014-15 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a fa

2014-15 Tier I State Aid Using 2015-16 Basic Allotment

2014-15 Tier II State Aid for Golden Pennies (Level 1) Using 2015-16 Yield

2014-15 Tier II State Aid for \$31.95 Pennies (Level 3)

2014-15 Additional State Aid for Tax Reduction Using 2015-16 Funding Elements

2014-15 Net M&O Tax Collections

2014-15 Net Total State/Local Revenue Using 2015-16 Funding Elements (Sum of Lines 1 thru 5)

2014-15 WADA Using 2015-16 Funding Elements

2014-15 Net Total State/Local Revenue per WADA (Line 6 / Line 7)

2015-16 WADA

2015-16 Net Total State/Local Revenue Needed to Maintain

2014-15 Net Total State/Local Revenue per WADA (Line 8 x Line 9)

2015-16 Net State/Local Revenue Allowed @ Compressed Rate

2015-16 Remaining Net Balance Needed to Maintain 2014-15 Net Revenue (Line 10 - Line 11)

2015-16 Level 1 Tier II DTR Needed to Fund Remaining Balance

2015-16 Taxes Collected at Maximum Level 1 Tier II Rate

2015-16 Level 1 Tier II DTR @ Maximum Rate

84th Legislative Session
Release 2
6/3/2015

2014-15 revenue below
For this purpose only
ad of the district's
inter an estimate of

b labeled 'EffectiveRate1415'.

<u>853,817</u>
<u>129,173</u>
<u>0</u>
<u>0</u>
<u>1,605,000</u>
<u>2,587,990</u>
<u>377.6340</u>
<u>6,853.1701</u>
<u>342.9030</u>
<u>2,349,973</u>
<u>1,622,020</u>
<u>727,952</u>
<u>0.2858</u>
<u>92,108</u>
<u>0.0551</u>

2015-16 Level 1 Tier II State and Local Revenue @ Maximum Rate

2015-16 Level 1 Tier II Local Share (LR)

2015-16 Level 1 Tier II State Aid @ Rate Needed to Maintain

2015-16 Remaining Balance Needed (Line 12 - Line 17 - Line 18)

2015-16 Level 3 Tier II DTR Needed to Fund Remaining Balance

2015-16 Tax Rate Available for Level 3 Tier II

2015-16 Taxes Collected at Available Tax Rate

2015-16 Level 3 Tier II DTR at Available Rate

2015-16 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance

2015-16 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR

2015-16 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)

2015-16 Level 3 Tier II State Aid

2015-16 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)

2015-16 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance

2015-16 Local Share of IFA for a Lease-Purchase

2015-16 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)

2015-16 Projected Tax Collection Rate for Current-year Levy

2015-16 Total M&O Levy Needed Above Compressed Rate (or lower)

2015 Total Taxable Value

2015-16 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]

2015-16 Effective M&O Tax Rate (Line 35 + Compressed Rate)

NOTE: The Comptroller's Truth-In-Taxation (publication?) should contain the official rollback tax rate works

<u>140,437</u>
<u>92,108</u>
<u>48,330</u>
<u>587,515</u>
<u>0.5363</u>
<u>0.2033</u>
<u>312,091</u>
<u>0.1868</u>
<u>312,091</u>
<u>204,676</u>
<u>312,091</u>
<u>0</u>
<u>275,424</u>
<u>419,968</u>
<u>0</u>
<u>824,167</u>
<u>0.9700</u>
<u>849,656</u>
<u>157,814,276</u>
<u>0.5384</u>
<u>1.445090055</u>

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The following is your UNOFFICIAL M&O rollback rate. It should match the rate YOU apparently will have to use on your rollback tax rate worksheet, assuming it stays the same as last year's. Since no direction was given last year, assuming no direction will be given this year, so you are apparently on your own in determining Line 27.

2015-16 ($\$1.50 \times 66.67\%$) + \$.04
Number of Voter-authorized M&O Pennies
Rate #1
Rate #2 (2015-16 Effective M&O Rate + \$.04)
2015-16 M&O Rollback Rate (Lesser of Rate #1 or Rate #2)
(cannot be greater than \$1.17)

stated "Use the lesser

calculate for Line 27 of the
ar for deriving Line 27, I'm

	1.0401
	0.0000
	1.0401
	1.4851
	1.0401

**Notice of Public Meeting to Discuss
Budget and Proposed Tax Rate**

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student
Last Year's Rate	1.01000	0.18500	1.19500	5,543
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.36014	0.20704	1.56718	7,364
Proposed Rate	1.04000	0.20700	1.24700	5,868

* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or bonds. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

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Release 2
6/3/2015

State Revenue Per Student
7,651
6,401
6,405
oth.

TURKEY-QUITAQUE ISD

096-905

23-Sep-19

NOTE: If the district's 2014-15 adopted M&O tax rate was less than its 2014-15 Effective M&O Tax Rate, the can be computed as if the district's 2014-15 adopted M&O tax rate was its 2014-15 Effective M&O Tax Rate. and if applicable, go back and enter the district's 2014-15 Effective M&O Tax Rate (not to exceed \$1.17) inste adopted 2014-15 M&O tax rate in Cell E52 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell E53, e the amount of M&O taxes that would have been collected at that rate.
To get the 2014-15 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a ta

2014-15 Tier I State Aid Using 2015-16 Basic Allotment

2014-15 Tier II State Aid for Golden Pennies (Level 1) Using 2015-16 Yield

2014-15 Tier II State Aid for \$31.95 Pennies (Level 3)

2014-15 Additional State Aid for Tax Reduction Using 2015-16 Funding Elements

2014-15 Net M&O Tax Collections

2014-15 Net Total State/Local Revenue Using 2015-16 Funding Elements (Sum of Lines 1 thru 5)

2014-15 WADA Using 2015-16 Funding Elements

2014-15 Net Total State/Local Revenue per WADA (Line 6 / Line 7)

2015-16 WADA

2015-16 Net Total State/Local Revenue Needed to Maintain

2014-15 Net Total State/Local Revenue per WADA (Line 8 x Line 9)

2015-16 Net State/Local Revenue Allowed @ Compressed Rate

2015-16 Remaining Net Balance Needed to Maintain 2014-15 Net Revenue (Line 10 - Line 11)

2015-16 Level 1 Tier II DTR Needed to Fund Remaining Balance

2015-16 Taxes Collected at Maximum Level 1 Tier II Rate

2015-16 Level 1 Tier II DTR @ Maximum Rate

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2014-15 revenue below
For this purpose only
ad of the district's
enter an estimate of

b labeled 'EffectiveRate1415'.

<u>1,325,284</u>
<u>189,714</u>
<u>14,916</u>
<u>0</u>
<u>831,136</u>
<u>2,361,049</u>
<u>372.5080</u>
<u>6,338.2512</u>
<u>343.2130</u>
<u>2,175,370</u>
<u>1,693,501</u>
<u>481,869</u>
<u>0.1890</u>
<u>48,048</u>
<u>0.0574</u>

2015-16 Level 1 Tier II State and Local Revenue @ Maximum Rate

2015-16 Level 1 Tier II Local Share (LR)

2015-16 Level 1 Tier II State Aid @ Rate Needed to Maintain

2015-16 Remaining Balance Needed (Line 12 - Line 17 - Line 18)

2015-16 Level 3 Tier II DTR Needed to Fund Remaining Balance

2015-16 Tax Rate Available for Level 3 Tier II

2015-16 Taxes Collected at Available Tax Rate

2015-16 Level 3 Tier II DTR at Available Rate

2015-16 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance

2015-16 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR

2015-16 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)

2015-16 Level 3 Tier II State Aid

2015-16 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)

2015-16 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance

2015-16 Local Share of IFA for a Lease-Purchase

2015-16 M&O Taxes Needed Above Compressed, or Lower (Sum of Lines 17, 24, 29, and 30)

2015-16 Projected Tax Collection Rate for Current-year Levy

2015-16 Total M&O Levy Needed Above Compressed Rate (or lower)

2015 Total Taxable Value

2015-16 M&O Tax Rate Needed Above Compressed Rate (or lower) [(Line 33 / Line 34) *100]

2015-16 Effective M&O Tax Rate (Line 35 + Compressed Rate)
--

NOTE: The Comptroller's Truth-In-Taxation (publication?) should contain the official rollback tax rate works

<u>146,314</u>
<u>48,048</u>
<u>98,266</u>
<u>335,555</u>
<u>0.3060</u>
<u>0.1767</u>
<u>141,503</u>
<u>0.1690</u>
<u>141,503</u>
<u>185,341</u>
<u>141,503</u>
<u>43,838</u>
<u>150,214</u>
<u>150,214</u>
<u>0</u>
<u>339,765</u>
<u>0.9650</u>
<u>352,088</u>
<u>82,487,079</u>
<u>0.4268</u>
<u>1.360140227</u>

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	0.0000
	1.0401
	1.4001
	1.0401