

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Briscoe County

806-823-2131

Taxing Unit Name

Phone (area code and number)

Po Box 153, Silverton, TX 79257

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

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	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	\$ 191,196,666.00
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.	\$ 191,196,666.00
4.	2018 total adopted tax rate.	\$.57 /\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values:..... \$ 0.00 B. 2018 values resulting from final court decisions:..... - \$ 0.00 C. 2018 value loss. Subtract B from A. ³	\$ 0.00
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 191,196,666.00
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)

Line	Description/Rate/Amount	Amount/Rate
8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ _____</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ _____</p> <p>C. Value loss. Add A and B.⁵</p>	\$ 71,730.00
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ 2,280.00</p> <p>B. 2019 productivity or special appraised value: - \$ 410.00</p> <p>C. Value loss. Subtract B from A.⁶</p>	\$ 1,870.00
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 73,670.00
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 191,122,996.00
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,089,401.00
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	\$ 0.00
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	\$ 0.00
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 1,089,401.00
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: \$ 209,064,725.00</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>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: - \$ _____</p> <p>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 - \$ _____</p> <p>E. Total 2019 value. Add A and B, then subtract C and D.</p>	\$ 209,064,725.00

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

Line	Effective Tax Rate/Activity	Amount/Rate
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³ \$ 0.00</p> <p>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 + \$ 0.00</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0.00</p>	
18.	<p>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</p>	\$ 0.00
19.	<p>2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.</p>	\$ 209,064,725.00
20.	<p>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</p>	\$ 0.00
21.	<p>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</p>	\$ 11,100,120.00
22.	<p>Total adjustments to the 2019 taxable value. Add Lines 20 and 21.</p>	\$ 11,100,120.00
23.	<p>2019 adjusted taxable value. Subtract Line 22 from Line 19.</p>	\$ 197,964,605.00
24.	<p>2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸</p>	\$.5503 /\$100
25.	<p>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</p>	\$.5503 /\$100

¹² Tex. Tax Code § 26.01(c) and (d)
¹³ Tex. Tax Code § 26.01(c)
¹⁴ Tex. Tax Code § 26.01(d)
¹⁵ Tex. Tax Code § 26.012(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)

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.	\$ <u>.57</u> /\$100
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ <u>191,122,996.00</u>
28.	2018 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100.	\$ <u>1,089,401.00</u>
	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.	+ \$ <u> </u>
	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.	+ \$ <u>692.52</u>
	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.	+/- \$ <u> </u>
	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.	+ \$ <u> </u>
	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.	+ \$ <u> </u>
	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.	- \$ <u> </u>
	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.	\$ <u>1,090,093.00</u>
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ <u>197,964,605.00</u>
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ <u>.5506</u> /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$ <u>.59464</u> /\$100

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

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ _____
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ _____ /\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$.5506 /\$100
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$.59464 /\$100
Rollback tax rate adjusted for pollution control (Line 52)	\$ _____ /\$100

SECTION 6: Taxing Unit Representative Name and Signature

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

print here ▶ Theresa Clinton
Printed Name of Taxing Unit Representative

sign here ▶ *Theresa Clinton*
Taxing Unit Representative

Date 8-5-2019

²³ Tex. Tax Code § 26.04(c)
²⁴ Tex. Tax Code § 26.04(c)
²⁵ Tex. Tax Code § 26.045(d)
²⁶ Tex. Tax Code § 26.045(l)

2019 PROPERTY TAX RATES IN BRISCOE COUNTY

This notice concerns 2019 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	\$ 1,089,820
Last year's debt taxes	-0-
Last year's total taxes	\$ 1,089,820
Last year's tax base	\$ 191,196,666
Last year's total tax rate	.57

THIS YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes (After subtracting taxes on lost property)	\$ 1,089,401
/ This year's adjusted tax base	\$ 197,964,605
= This year's effective tax rate	<u>\$.5506</u>

THIS YEAR'S ROLLBACK RATE:

Last year's adjusted operating taxes (After subtracting taxes on lost property)	\$ 1,089,401
/ This year's adjusted tax base	\$ 197,964,605
= This year's effective operating rate	.5506
X 1.08=This year's maximum operating rate	.59464
+ This year's debt rate	-0-
= This year's rollback rate	
- Sales Tax Adjustment Rate	
- Rollback Tax Rate	.59464

STATEMENT OF INCREASE/DECREASE

If Briscoe County adopts a 2019 tax rate equal to the effective tax rate of .5506 per \$100 of value, taxes would decrease compared to 2018 taxes by \$419.

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>

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Quitaque

806-455-1455

Taxing Unit Name

Phone (area code and number)

Po Box 427 Quitaque, Tx 79255

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

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	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	\$ 9,109,183.00
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.	\$ 9,109,183.00
4.	2018 total adopted tax rate.	\$.98 /\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0.00 B. 2018 values resulting from final court decisions: - \$ 0.00 C. 2018 value loss. Subtract B from A. ³	\$ 0.00
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 9,109,183.00
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)

Line	Amount/Rate
<p>8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ _____</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>27,000.00</u></p> <p>C. Value loss. Add A and B.⁵ \$ <u>27,000.00</u></p>	<p>\$ <u>27,000.00</u></p>
<p>9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ <u>0.00</u></p> <p>B. 2019 productivity or special appraised value: - \$ <u>0.00</u></p> <p>C. Value loss. Subtract B from A.⁶ \$ <u>0.00</u></p>	<p>\$ <u>0.00</u></p>
<p>10. Total adjustments for lost value. Add Lines 7, 8C and 9C.</p>	<p>\$ <u>27,000.00</u></p>
<p>11. 2018 adjusted taxable value. Subtract Line 10 from Line 6</p>	<p>\$ <u>9,082,183.00</u></p>
<p>12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	<p>\$ <u>89,005.00</u></p>
<p>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</p>	<p>\$ <u>0.00</u></p>
<p>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</p>	<p>\$ <u>0.00</u></p>
<p>15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹</p>	<p>\$ <u>89,005.00</u></p>
<p>16. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: \$ <u>9,921,751.00</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>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: - \$ _____</p> <p>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 - \$ _____</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$ <u>9,921,751.00</u></p>	<p>\$ <u>9,921,751.00</u></p>

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

Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$ 0.00
	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	+ \$ 0.00
	C. Total value under protest or not certified. Add A and B.	\$ 0.00
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	\$ 0.00
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 9,921,751.00
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	\$ 0.00
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	\$ 153,710.00
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 153,710.00
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 9,768,041.00
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$.91118 /\$100
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	\$ /\$100

¹² Tex. Tax Code § 26.01(c) and (d)

¹³ Tex. Tax Code § 26.01(c)

¹⁴ Tex. Tax Code § 26.01(d)

¹⁵ Tex. Tax Code § 26.012(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)

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.	\$.98 /\$100
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 9,082,183.00
28.	2018 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100. \$ 89,005.00	
	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. + \$ 14,540.00	
	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. + \$ _____	
	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. +/- \$ _____	
	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. + \$ _____	
	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. + \$ _____	
	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. - \$ _____	
	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.	\$ 103,545.00
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 9,768,041.00
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ 1.06 /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$ 1.1448 /\$100

Line	Rollback Tax Rate Activity	Amount/Rate
32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract amount paid from other resources. - \$ _____</p> <p>D. Adjusted debt. Subtract B and C from A. \$ _____</p>	<p>0.00</p>
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ _____ 0.00
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ _____ 0.00
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	90 %
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ _____ 0.00
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 9,921,751.00
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ 0 /\$100
39.	2019 rollback tax rate. Add Lines 31 and 38.	\$ 1.1448 /\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$ _____ /\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Activity	Amount/Rate
41.	<p>Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.</p>	\$ _____
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.²¹</p> <p>Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.²²</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$ 14,540.00

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

Line	Activity	Amount/Rate
43.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 9,921,751.00
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$.14654 /\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$.91118 /\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$ _____ /\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 1.1448 /\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$.99826 /\$100

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control/Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ _____
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ _____ /\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax) \$.91118 /\$100

Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) \$.99826 /\$100

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

SECTION 6: Taxing Unit Representative Name and Signature

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

print here → Theresa Clinton
Printed Name of Taxing Unit Representative

sign here → *Theresa Clinton*
Taxing Unit Representative

Date 8-5-2019

²³ Tex. Tax Code § 26.04(c)
²⁴ Tex. Tax Code § 26.04(c)
²⁵ Tex. Tax Code § 26.045(d)
²⁶ Tex. Tax Code § 26.045(f)

2019 PROPERTY TAX RATES IN CITY OF QUITAQUE

This notice concerns 2019 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	\$	89,270
Last year's debt taxes		-0-
Last year's total taxes	\$	89,270
Last year's tax base	\$	9,109,183
Last year's total tax rate		.98

THIS YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes	\$	89,005
(After subtracting taxes on lost property)		
/ This year's adjusted tax base	\$	9,768,041
= This year's effective tax rate	\$	<u>.91118</u>

THIS YEAR'S ROLLBACK RATE:

Last year's adjusted operating taxes	\$	89,005
(After subtracting taxes on lost property)		
/ This year's adjusted tax base	\$	9,768,041
= This year's effective operating rate		.91118
X 1.08=This year's maximum operating rate		.98408
+ This year's debt rate		-0-
= This year's rollback rate		1.1448
- Sales Tax Adjustment Rate		.1465
- Rollback Tax Rate		.99826

STATEMENT OF INCREASE/DECREASE

If City of Quitaque adopts a 2019 tax rate equal to the effective tax rate of .91118 per \$100 of value, taxes would decrease compared to 2018 taxes by \$265.

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.

Type of Property Tax Fund	Balance
_____	_____

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Silverton

806-823-2125

Taxing Unit Name

Phone (area code and number)

Po Box 250, Silverton, TX 79257

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

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	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	\$ 14,278,876.00
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.	\$ 14,278,876.00
4.	2018 total adopted tax rate.	\$.89 /\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 0.00 B. 2018 values resulting from final court decisions: - \$ 0.00 C. 2018 value loss. Subtract B from A. ³	\$ 0.00
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 14,278,876.00
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)

Line	Effective Taxable Activity	Amount/Rate
8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$ _____</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ _____</p> <p>C. Value loss. Add A and B.⁵ \$ <u>0.00</u></p>	
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ <u>0.00</u></p> <p>B. 2019 productivity or special appraised value: - \$ <u>0.00</u></p> <p>C. Value loss. Subtract B from A.⁶ \$ <u>0.00</u></p>	
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ <u>0.00</u>
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ <u>14,278,876.00</u>
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ <u>127,082.00</u>
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	\$ <u>0.00</u>
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	\$ <u>0.00</u>
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹	\$ <u>127,082.00</u>
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: \$ <u>15,511,748.00</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>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: - \$ _____</p> <p>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 - \$ _____</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$ <u>15,511,748.00</u></p>	

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

Line	Effective Tax Rate/Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³ \$ _____	0.00
	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 + \$ _____	0.00
	C. Total value under protest or not certified. Add A and B.	\$ _____ 0.00
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	\$ _____ 0.00
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 15,511,748.00
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	\$ _____ 0.00
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	\$ 280,950.00
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 280,950.00
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 15,230,798.00
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$.83437 /\$100
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	\$ _____ /\$100

¹² Tex. Tax Code § 26.01(c) and (d)
¹³ Tex. Tax Code § 26.01(c)
¹⁴ Tex. Tax Code § 26.01(d)
¹⁵ Tex. Tax Code § 26.012(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)

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.	\$.89 /\$100
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 14,278,876.00
28.	2018 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100.	\$ 127,082.00
	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.	+ \$ _____
	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.	+ \$ _____
	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.	+/- \$ _____
	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.	+ \$ _____
	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.	+ \$ _____
	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.	- \$ _____
	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.	\$ 127,082.00
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 15,230,798.00
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$.83437 /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$.90111 /\$100

Line	Rollback Tax Rate/Activity	Amount/Rate
32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract amount paid from other resources. - \$ _____</p> <p>D. Adjusted debt. Subtract B and C from A. \$ _____ 0.00</p>	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ _____ 0.00
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ _____ 0.00
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	_____ 97 %
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ _____ 0.00
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 15,230,798.00
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$.83437 /\$100
39.	2019 rollback tax rate. Add Lines 31 and 38.	\$.90111 /\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$ _____ /\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Activity	Amount/Rate
41.	<p>Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.</p>	\$ _____
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.²¹</p> <p>Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.²²</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$ _____

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

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

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ _____
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ _____ /\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$.83437 /\$100
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$.90111 /\$100
Rollback tax rate adjusted for pollution control (Line 52)	\$ _____ /\$100

SECTION 6: Taxing Unit Representative Name and Signature

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

print here ▶ Theresa Clinton
 Printed Name of Taxing Unit Representative

sign here ▶ *Theresa Clinton*
 Taxing Unit Representative

Date 8-5-2019

²³ Tex. Tax Code § 26.04(c)
²⁴ Tex. Tax Code § 26.04(c)
²⁵ Tex. Tax Code § 26.045(d)
²⁶ Tex. Tax Code § 26.045(f)

2019 PROPERTY TAX RATES IN CITY OF SILVERTON

This notice concerns 2019 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	\$ 127,081
Last year's debt taxes	-0-
Last year's total taxes	\$ 14,278,876
Last year's tax base	\$ 14,278,876
Last year's total tax rate	.89

THIS YEAR'S EFFECTIVE TAX RATE:

Last year's adjusted taxes (After subtracting taxes on lost property)	\$ 127,082
/ This year's adjusted tax base	\$ 15,230,798
= This year's effective tax rate	<u>\$.83437</u>

THIS YEAR'S ROLLBACK RATE:

Last year's adjusted operating taxes (After subtracting taxes on lost property)	\$ 127,082
/ This year's adjusted tax base	\$ 15,23,798
= This year's effective operating rate	.83437
X 1.08=This year's maximum operating rate	.90111
+ This year's debt rate	-0-
= This year's rollback rate	
- Sales Tax Adjustment Rate	
- Rollback Tax Rate	.90111

STATEMENT OF INCREASE/DECREASE

If City of Silverton adopts a 2019 tax rate equal to the effective tax rate of .83437 per \$100 of value, taxes would increase compared to 2018 taxes by \$1.00.

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>

2019 Water District Rollback Tax Rate Worksheet

141 S Mackenzie Road, Silverton, TX, 79257
806-633-4326

Rollback Tax Rate Mackenzie Water Authority

The rollback tax rate is the highest rate the water district may adopt without authorizing qualified voters to petition for a rollback election. The rollback rate is the current year's debt service and contract tax rates, plus the maintenance and operation (M&O) rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Date:
08/06/2019

1.	2018 average appraised value of residence homestead.	\$37,407
2.	2018 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$0
3.	2018 average taxable value of residence homestead (Line 1 minus Line 2).	\$37,407
4.	2018 adopted M&O tax rate (per \$100 of value). x \$0.120000/\$100	
5.	2018 M&O tax on average residence homestead. (Multiply Line 3 by Line 4, divide by \$100).	\$44.89
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$48.48
7.	2019 average appraised value of residence homestead.	\$38,817
8.	2019 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$0
9.	2019 average taxable value of residence homestead (Line 7 minus Line 8).	\$38,817
10.	Highest 2019 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	\$0.124893/\$100
11.	2019 Debt Tax Rate.	\$0.000000/\$100
12.	2019 Contract Tax Rate.	\$0.000000/\$100
13.	2019 Rollback Tax Rate (add Lines 10, 11, and 12). This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election.	\$0.124893/\$100

**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	1.04000	0.24890	1.28890	36,457
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	5.25184	0.25044	5.50229	36,276
Proposed Rate	1.04000	0.25040	1.29040	11,548

* 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.

islative Session
Release 4
7/9/2018

State Revenue Per Student
688
3,776
3,777
th.

SILVERTON ISD
023-902
23-Sep-19

NOTE: If the district's 2017-18 adopted M&O tax rate was less than its 2017-18 Effective M&O Tax Rate, the can be computed as if the district's 2017-18 adopted M&O tax rate was its 2017-18 Effective M&O Tax Rate. and if applicable, go back and enter the district's 2017-18 Effective M&O Tax Rate (regardless of how high th district's adopted 2017-18 M&O tax rate in Cell E58 of the 'Data Entry - SOF' tab. Then, on that same tab in C the amount of M&O taxes that would have been collected at that higher rate.
To get the 2017-18 Effective M&O Tax Rate, use the template that you worked last summer. It will be on a fa

2017-18 Tier I State Aid Using 2018-19 Basic Allotment

2017-18 Tier II State Aid for Golden Pennies (Level 1) Using 2018-19 Yield

2017-18 Tier II State Aid for \$31.95 Pennies (Level 3)

2017-18 Additional State Aid for Tax Reduction Using 2018-19 Funding Elements

2017-18 Net M&O Tax Collections

2017-18 Net Total State/Local Revenue Using 2018-19 Funding Elements (Sum of Lines 1 thru 5)

2017-18 WADA Using 2018-19 Funding Elements

2017-18 Net Total State/Local Revenue per WADA (Line 6 / Line 7)

2018-19 WADA

2018-19 Net Total State/Local Revenue Needed to Maintain

2017-18 Net Total State/Local Revenue per WADA (Line 8 x Line 9)

2018-19 Net State/Local Revenue Allowed @ Compressed Rate

2018-19 Net State/Local Revenue Allowed (cannot be greater than Line 10)

2018-19 Levy Needed for Local Revenue Before Recapture, if applicable

2018-19 Remaining Net Balance Needed to Maintain 2017-18 Net Revenue (Line 10 - Line 11)

2018-19 Level 1 Tier II DTR Needed to Fund Remaining Balance

84th/85th Legislative Session
Release 4
7/9/2018

2017-18 revenue below
For this purpose only
(the rate might be) instead of the
Schedule E59, enter an estimate of

to be labeled 'EffectiveM&ORate1718'.

<u>99,053</u>
<u>41,313</u>
<u>0</u>
<u>0</u>
<u>5,939,917</u>
<u>6,080,283</u>
<u>334,9300</u>
<u>18,153.8933</u>
<u>380.0570</u>
<u>6,899,514</u>
<u>1,909,222</u>
<u>1,909,222</u>
1,367,955
<u>4,990,292</u>
<u>1.2355</u>

2018-19 Taxes Collected at Maximum Level 1 Tier II Rate

2018-19 Level 1 Tier II DTR @ Maximum Rate

2018-19 Level 1 Tier II State and Local Revenue @ Maximum Rate

2018-19 Level 1 Tier II Local Share (LR)

2018-19 Levy Needed for Level 1 Tier II Local Share

2018-19 Level 1 Tier II State Aid @ Rate Needed to Maintain

2018-19 Remaining Balance Needed (Line 12 - Line 17 - Line 18)

2018-19 Level 3 Tier II DTR Needed to Fund Remaining Balance

2018-19 Tax Rate Available for Level 3 Tier II

2018-19 Taxes Collected at Available Tax Rate

2018-19 Level 3 Tier II DTR at Available Rate

2018-19 Gross (before recapture) M&O Taxes Needed to Fund Remaining Balance

2018-19 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR

2018-19 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)

2018-19 Levy Needed for Level 3 Tier II Local Share

2018-19 Level 3 Tier II State Aid

2018-19 Remaining Net Balance Needed (Line 19 - Line 26 - Line 27)

2018-19 Gross M&O Taxes Needed (before recapture, if applicable) to Retain Remaining Net Balance

2018-19 Levy Needed for Remaining Balance

2018-19 Local Share of IFA for a Lease-Purchase

2018-19 Levy Needed for Local Share of IFA Lease-Purchase Local Share

2018-19 Total Levy Needed (Sum of Lines 13, 20, 30, 34, and 36)

2017 Taxable Value

2018-19 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))

81,240

0.0561

226,446

81,240

83,752

145,207

4,763,845

3.9232

0.1300

176,020

0.1215

176,020

147,495

147,495

181,463

0

4,616,351

5,509,126

5,679,511

0

0

7,312,682

139,240,306

5.2518

NOTE: The Comptroller's Truth-in-Taxation (publication?) should contain the official rollback tax rate worksheet. On last year's worksheet, Line 27 no longer referenced a Rate A or a Rate B as in the past. Instead, Line 27 referenced the maintenance and operations rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B)."

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.

2018-19 ($\\$1.50 \times 66.67\%$) + \$.04
Number of Voter-authorized M&O Pennies
Rate #1
Rate #2 (2018-19 Effective M&O Rate + \$.04)
2018-19 M&O Rollback Rate (Lesser of Rate #1 or Rate #2)
(cannot be greater than \$1.17)

sheet for 2018-19.
stated "Use the lesser

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

	1.0401
	0.0000
	1.0401
	5.2918
	1.0401

**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	1.04000	0.19850	1.23850	5,212
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.08300	0.21357	1.29656	5,524
Proposed Rate	1.04000	0.21360	1.25360	5,306

* 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.

islative Session
Release 4
7/9/2018

State Revenue Per Student
6,969
7,031
6,968
oth.

TURKEY-QUITAQUE ISD

096-905

23-Sep-19

NOTE: If the district's 2017-18 adopted M&O tax rate was less than its 2017-18 Effective M&O Tax Rate, the amount can be computed as if the district's 2017-18 adopted M&O tax rate was its 2017-18 Effective M&O Tax Rate. and if applicable, go back and enter the district's 2017-18 Effective M&O Tax Rate (regardless of how high the district's adopted 2017-18 M&O tax rate in Cell E58 of the 'Data Entry - SOF' tab. Then, on that same tab in Cell C58, enter the amount of M&O taxes that would have been collected at that higher rate.

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2017-18 Tier II State Aid for Golden Pennies (Level 1) Using 2018-19 Yield

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2018-19 Level 1 Tier II DTR Needed to Fund Remaining Balance

84th/85th Legislative Session
Release 4
7/9/2018

2017-18 revenue below
For this purpose only
(the rate might be) instead of the
cell E59, enter an estimate of

b labeled 'EffectiveM&ORate1718'.

<u>945,101</u>
<u>157,992</u>
<u>0</u>
<u>0</u>
<u>830,000</u>
<u>1,933,093</u>
<u>327.2280</u>
<u>5,907.4819</u>
<u>363.0280</u>
<u>2,144,581</u>
<u>1,883,571</u>
<u>1,883,571</u>
768,222
<u>261,010</u>
<u>0.0676</u>

2018-19 Taxes Collected at Maximum Level 1 Tier II Rate

2018-19 Level 1 Tier II DTR @ Maximum Rate

2018-19 Level 1 Tier II State and Local Revenue @ Maximum Rate

2018-19 Level 1 Tier II Local Share (LR)

2018-19 Levy Needed for Level 1 Tier II Local Share

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2018-19 Net (after recapture, if applicable) Level 3 Tier II State & Local Revenue @ Level 3 Tier II DTR

2018-19 Net (after recapture, if applicable) Level 3 Tier II Local Share (LR)

2018-19 Levy Needed for Level 3 Tier II Local Share

2018-19 Level 3 Tier II State Aid

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2018-19 Levy Needed for Local Share of IFA Lease-Purchase Local Share

2018-19 Total Levy Needed (Sum of Lines 13, 20, 30, 34, and 36)

2017 Taxable Value

2018-19 Effective M&O Tax Rate (Line 37 / (Line 38 / 100))

47,034

0.0572

220,791

47,034

47,034

173,757

40,219

0.0347

0.1300

101,907

0.1240

28,500

40,219

28,500

28,500

11,719

0

0

0

0

0

843,756

77,909,267

1.0830

NOTE: The Comptroller's Truth-In-Taxation (publication?) should contain the official rollback tax rate worksheet. On last year's worksheet, Line 27 no longer referenced a Rate A or a Rate B as in the past. Instead, Line 27 referenced the maintenance and operations rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B)."

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Rate #1
Rate #2 (2018-19 Effective M&O Rate + \$.04)
2018-19 M&O Rollback Rate (Lesser of Rate #1 or Rate #2)
(cannot be greater than \$1.17)

sheet for 2018-19.
stated "Use the lesser

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

	1.0401
	0.0000
	1.0401
	1.1230
	1.0401