## 2018 Sample Tax Rate Calculation Worksheet

### Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name		Phone (area code and number)
Taxing Unit's Address, City, State, ZIP Code	Ad Valorem	L T+S 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.

2410	Effective Tax Pate Actually		AN AN ANTANA
1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).		\$ 236,456,714
2.	2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.		\$ 20,697,531
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 215,759,183
4.	2017 total adopted tax rate.		0.558320
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.  A. Original 2017 ARB values:	s	_
	B. 2017 values resulting from final court decisions:	\$	-
	C. 2017 value loss. Subtract B from A. <sup>3</sup>		\$ -
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 215,759,183
7.	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.		213,139,163
			\$ -

Tex. Tax Code § 26.012(14)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:

comptroller.texas.gov/taxes/property-tax

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8.	2017 taxable value lost because property first qualified for an exemption in 2018. 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.	\$ 15.349	
-	A. Absolute exemptions. Use 2017 market value:  B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption	3 13,349	-
	times 2017 value:	\$ 288,545	
	C. Value loss, Add A and B. <sup>5</sup>		
			\$ 303,894
9.	2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.  A. 2017 market value:	\$ -	
	B. 2018 productivity or special appraised value:		
		\$ -	
	C. Value loss. Subtract B from A. <sup>6</sup>		•
0.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		-
•			\$ 303.894
1.	2017 adjusted taxable value. Subtract Line 10 from Line 6		303,894
			\$ 215,455,289

Tex. Tax Code § 26.012(14)
Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(13)

Tex. Tax Code § 26.012(15)

12	Adjusted 2047 to an Al-Mills I in Al-Mills I	,		
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$	1,202,929.9
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.			,,
11	Table is to be a first of the second of the		\$	
14.	Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0.*		s	
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.			
16.	Total 2018 taxable value on the 2018 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."  A. Certified values:	\$ 246,901,024		1,202,929.9
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:			
	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:			
	D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. 11	-		
		\$ -		
	E. Total 2018 value. Add A and B, then subtract C and D.		\$	246,901,024
ex. Ta ex. Ta ex. Ta ex. Ta fex. Ta	ax Code § 26 012(15) ax Code § 26 012(15) ax Code § 26 012(13) ax Code § 26 03(c)			
17	Total value of properties under protest or not included on certified appraisal roll.*		ATC	ошточате <b>изграми</b> на
	A. 2018 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.			
	B. 2018 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	\$ -		
	C. Total value under protest or not certified. Add A and B.			
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step."		\$	-
19.	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.		\$	21,200,037
	T-1-10040		\$	225,700,987
20.	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed."			
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New		\$	
	means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2017, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018."		6	071 022
22.	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.		\$	971,932 971,932
23.	2018 adjusted taxable value. Subtract Line 22 from Line 19.			
24.	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100."		\$	0.535280
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate.*			0.000000
Tex Ta	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county			(

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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, in a toxical units debt service will cause the effective tax rate to be higher than the rollback tax rate.

26.	2017 maintenance and operations (M&O) tax rate.				
27.	2017 adjusted taxable value. Enter the amount from Line 11.			21	0.4933
28.	2017 M&O taxes.		\$	21 	5,455,28
	A. Multiply Line 26 by Line 27 and divide by \$100	\$ 1,062,95	9.44		
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent				
	on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other				
	taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of	6			
	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	J .			
	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 2017: Enter the amount of M&O taxes refunded in the preceding year				
	for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax				
	Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$	_		
	F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent	J			
	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 2018 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		1.4.1		
	receiving function. Subtract G.		\$	1,0	62,959.4
29.	2018 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet.		936		
			\$	22	4,729,05
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.				0.47200
	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	A			
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.				0.51083
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08. ਵਿਲੀਲਿਕ ਵਿਲਵ ਕਰੀ ਸ਼ਿਲ੍ਹ			Ansan	0.51083
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08. Follows Back Back Back Back Back Back Back Back			Áns. n	0.51083
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Rollback 12 2018 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:			Amain	0.51083
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331.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Follows lax Pate Activity  Total 2018 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.  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.  Enter debt amount  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.	\$ 137,55 \$	5.00		0.51083
31. 32.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.    Collback Back Back Back Back Back Back Back B	\$ 137,55 \$	5.00		0.51083
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31. 32. 333.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.    Collback Back Back Back Back Back Back Back B	\$ 137,55 \$	5.00	1	0.51083 337,555.00
31. 32. 333.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.    Collback Line 2018 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. 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.  Enter debt amount B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater,	\$ 137,55 \$	5.00	1	0.51083 337,555.00
31. 32. 333. 334.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.    Collback Line 2018 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. 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.  Enter debt amount B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater,	\$ 137,55 \$	5.00	1	0.51083 337,555.00
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31. 32. 333. 334. 335.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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. 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.  Enter debt amount. B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	\$ 137,55 \$	5.00 - - s s s	1. 1. 1. 1. 1.00.0	0.51083 37,555.00 37,555.00
31. 32. 33.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt amount.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	\$ 137,55 \$ \$	5.00 - - - - - - - - - - - - -	1. 1. 1. 1. 1. 1. 222	0.51083 37,555.00 37,555.00
31. 32. 33. 33. 34.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt amount.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	\$ 137,55 \$ \$	5.00 - - - - - - - - - - - - -	1. 1. 1. 1. 1. 1. 222	0.51083 37,555.00 37,555.00 37,555.00
31. 332. 333. 334. 335.	Total 2018 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. 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.  Enter debt amount  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.	\$ 137,55 \$ \$	5.00 - - - - - - - - - - - - -	1. 1. 1. 1. 1. 1. 222	0.51083 37,555.00 37,555.00 37,555.00 37,555.00
31. 332. 333. 334. 335.	Total 2018 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. 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.  Enter debt amount  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.	\$ 137,55 \$ \$	5.00 - - s s s	1. 1. 1. 1. 1. 1. 222	0.51083 37,555.00 37,555.00 37,555.00
331. 332. 333. 334. 335. 336.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.    Roll 2018 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. 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.	\$ 137,55 \$ \$	5.00 - - - - - - - - - - - - -	1. 1. 1. 1. 1. 1. 222	0.51083 37,555.00 37,555.00 37,555.00 5,700,98
331. 332. 333. 334. 335. 336.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.    Roll 2018 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. 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.	\$ 137,55 \$ \$	5.00 - - - - - - - - - - - - -	1. 1. 1. 1. 1. 1. 222	0.51083 37,555.00 37,555.00 37,555.00 37,555.00
331. 332. 333. 334. 335. 336.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1,08.  Total 2018 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.  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.  Enler debt amount  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.  2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ 137,55 \$ \$	5.00 - - - - - - - - - - - - -	1. 1. 1. 1. 1. 1. 222	0.51083 37,555.00 37,555.00 37,555.00 5,700,98

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.

11115	section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollba	ck tax rate because it adop	ed the	additional sales
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. "Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.		S	
42.	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."	ENTER RATE BELOW		
	Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales	0.0000		
	tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>21</sup>	s -		
	Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ -	\$	<u> </u>
	ax Code § 26.041(d) ax Code § 26.041(i)	ΙΨ	Ψ	
	ax Code § 26.041(d)	None and the second	N/MONCOM	
43.	2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.			Art sport/Bate
	talast talast End the another of the Sample Nondack Tax Nate Worksheet.		\$	225,700,987
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.			0.000000
45.	2018 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Sample Effective Tax Rate Worksheet.			0.000000
	Endulte Far Nate Fronsiteet.			0.535280
46.	2018 effective tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.			0.00000
47.	2018 rollback tax rate, unadjusted for sales tax.* Enter the rate from Line 39 or 40, as applicable, of the Sample Rollback Tax Rate Worksheet.			0.571779
48.	2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.			0.571779
SEC	TION 4: Additional Rollback Protection for Pollution Control	<b>联络 联带 5.7 WIRE EVEN AND AND AND AND AND AND AND AND AND AN</b>	USE TO SE	0.371779
A laxi				Tables :
exper with a	rigunit 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 ation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exists are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (To copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. 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 a control of the	sceed pollution control required. EQ). The taxing unit must p	remen	ts. The taxing unit's
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# 2018 Sample Tax Rate Calculation Worksheet

	Taxing Units Other Than School Districts or Wat	er Districts		
Taxir	g Unit Name	Phone (area code and nu	ımber)	
Taxin	g Unit's Address, City, State, ZIP Code County Spec. R+B_	Taxing Unit's Website Addre	ss	
taxin appr Scho Wate The not le SE The	ERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate gunit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the calculation and the estimated values of properties under protest.  Food districts do not use this form, but instead use Comptroller Form 50-859 Sample Tax Rate Calculation Worksheet for School districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Sail Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. The information provided in agal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.  TION 1: Effective Tax Rate (No New Taxes)  effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based is (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.	hief appraiser delivers to the state of the	ne taxing ck Tax R s technic	g unit the certified Rate Worksheet . cal assistance and
Ų÷	Effective Tax Rate Activity			An control
1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).		\$	233,970,760
2.	2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.		\$	19,401,077
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.		\$	214,569,683
4.	2017 total adopted tax rate.		Ψ	Name of the last o
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.			0.14109
	A. Original 2017 ARB values:  B. 2017 values resulting from final court decisions:	-	1	
	C. 2017 value loss. Subtract B from A. <sup>3</sup>	\$ -		
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$	
7.	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of		\$	214,569,683
	property in deannexed territory.	***************************************	\$	
	ax Code § 26.012(14) ax Code § 26.012(14)		7	-
Tex.	ax Code § 26.012(13) ax Code § 26.012(15)			
The P	roperty Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers,	local taxing entities, appraisal	districts	and appraisal review
board				
	otroller.texas.gov/taxes/property-tax			
0-85	5 • 03-18/2 Effective Tax Pate Activity			And only Rate
8.	2017 taxable value lost because property first qualified for an exemption in 2018. 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.	15.240		
	A. Absolute exemptions. Use 2017 market value:  B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption	\$ 15,349	1	
	times 2017 value:  C. Value loss, Add A and B. <sup>5</sup>	\$ 362,045		
9.	2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal,		\$	377,394
<i>3</i> .	recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.  A. 2017 market value:	\$ -		
	B. 2018 productivity or special appraised value:	s -		

377,394

214,192,289

C. Value loss. Subtract B from A.6

10. Total adjustments for lost value. Add Lines 7, 8C and 9C.

11. 2017 adjusted taxable value. Subtract Line 10 from Line 6

\$ 243 464 705		<ul><li>E. Total 2018 value. Add A and B, then subtract C and D.</li></ul>
	ı	D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. 11
	•	tax year for the first time as pollution control or energy storage system property:
		C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current
	•	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:
	243,464,705	Inclinedwriters age to or older or disabled."  A. Certified values:
		16. Total 2018 taxable value on the 2018 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
302,203.90		15. Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.
S		14. Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0.
		13. Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.
\$ 302,203.90		12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.

Tex Tax Code § 26 012(15)
Tex Tax Code § 26 012(15)
Tex Tax Code § 26 012(13)

17. Total value  A, 2018 to protest. The taxpayer we be 2018 to The chief a included in this list of and a reas appraised.  Enter the C. Total vol. 2018 tax ceil include the the tax ceil and the tax ceil the tax ceil the tax ceil the tax ceil means the the tax ceil the tax ceil means the the tax ceil the tax ceil the tax ceil means the the tax ceil and the tax ceil the tax ceil the tax ceil means the the tax ceil means the the tax ceil the tax	17 Total value of properties under project or not included on certified appreciast roll :	
	A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraised district's value and the taxapayer's claimed value, if any or an estimate of the value if the taxapayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value."	,
	B. 2018 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).	,
	C. Total value under protest or not certified. Add A and B.	\$
	2018 tax cellings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step."	\$ 19,923,083
	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 223,541,622
	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property.  Enter the 2018 value of property in territory annexed."	6
improveme	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed and and a located in the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or adfixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2017, and be located in a new improvements do include property on which a tax abatement agreement has expired for 2018.*	\$ 971.932
22. Total adju	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$ 971,932
23. 2018 adju	2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 222,569,690
24. 2018 effec	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100."	0.135779
25. COUNTIES ONLY effective tax rate.*	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate."	0.00000

Tex Tax Code § 26 01(c) and (d)

Tex Tax Code § 26 01(c)

Tex Tax Code § 26 01(d)

Tex Tax Code § 26 012(d)

Tex Tax Code § 26 012(T)

Tex Tax Code § 26 012(T)

Tex Tax Code § 26 04(d)

Tex Tax Code § 26 04(d)

Tex Tax Code § 26 04(d)

SECTION 2: Rollback Tax Rate

154,894.45 Debt

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.

	2017 maintenance and operations (M&O) tax rate.			0.4022
27.	2017 adjusted taxable value. Enter the amount from Line 11.		\$	0.4933
28.	2017 M&O taxes.		ı D	214,192,20
	A. Multiply Line 26 by Line 27 and divide by \$100	\$ 1,056,728.3	7	
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent			
	on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other			
	taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$		
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year,	3	-	
	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	s		
	the function will add this amount in H below. Other taxing units enter 0	2	4	
	for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax			
	Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years			
	preceding tax year 2017.	\$	- [	
	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 2018 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.		•	1 05/ 500 5
	2018 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet.		\$	1,056,728.3
	2010 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet			
			•	222 500 00
			\$	222,569,69
	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.		\$	222,569,69 0.4747
0. 1.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal			0.4747
30. 31. 32.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.			0.4747 0.5127
30. 31.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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,			0.4747 0.5127
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30. 31.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.			0.4747 0.5127
30. 31. 32.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if			0.4747 0.5127
30. 31. 32.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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			0.4747 0.5127
31.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt amount.	\$ 137,555.00		0.4747 0.5127
31.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.			0.4747 0.5127
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31.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt amount.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.			0.4747 0.5127
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330. 331. 332. 332.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt amount  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections, Enter the amount certified by the collector.	\$	) 	0.4747
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333. 333. 333. 334.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt amount  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater,	\$	s s s	0.4747 0.5127 137,555.0 137,555.0
333. 333. 334.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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 secluded for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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.  Enter debt amount B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	\$	) 	0.4747 0.5127 137,555.0 137,555.0
33. 33. 33. 33. 33. 33.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt amount.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	\$	s s s	0.4747 0.5127 337,555.0 137,555.0 137,555.0
330. 331. 332. 333. 334. 335.	2018 rollback maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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 sceduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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.  Enter debt amount B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.	\$	s s s	0.4747 0.5127 337,555.0 137,555.0 137,555.0
333. 333. 334. 335.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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 secluded for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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.  Enter debt amount B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	\$	s s s	0.4747 0.5127 137,555.0 137,555.0 137,555.0 223,541,62
333. 333. 34. 355.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt. amount.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.	\$	s s s	0.4747 0.5127 137,555.0 137,555.0 137,555.0 223,541,62
330. 331. 332. 333. 334. 335. 336.	2018 rollback maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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 sceduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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.  Enter debt amount B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.	\$	s s s	0.4747 0.5127 0.5127 137,555.0 137,555.0 100.00% 137,555.0 223,541,62 0.0615
333. 333. 334. 335. 337. 388.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter Jebt Amount.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 debt. Subtract Line 33 from Line 32D.  Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.  2018 febt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$	s s s	0.4747 0.5127 137,555.0 137,555.0 100.00% 137,555.0 223,541,62
333. 344. 355. 366. 377.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  Total 2018 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.  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.  Enter debt. amount.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Subtract amount paid from other resources.  D. Adjusted debt. Subtract B and C from A.  Certified 2017 excess debt collections. Enter the amount certified by the collector.  Adjusted 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.  2018 debt adjusted for collections. Divide Line 34 by Line 35  2018 total taxable value. Enter the amount on Line 19.	\$	s s s	0.4747 0.5127 137,555.0 137,555.0 100.00% 137,555.0 223,541,62 0.3615

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 .				
This s	section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollba	ck tax rate because it adop	SANCEST AND A SECURE OF THE PARTY OF T	NAMES OF THE PERSON NAMED IN THE PERSON NAMED
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. "Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.		6	n Gunt Male
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from	ENTER RATE BELOW	Ň	
	the amount of estimated sales tax revenue."  Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales	0.0000		
	tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>12</sup>			
	- or -  Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four	-		
	quarters. Do not multiply by .95.	\$ -	\$	
	ax Code § 26.041(d) ax Code § 26.041(i)		•	
	ax Code § 26.041(d)			WINDLESS
43.	2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.		A	Nount/kate
40.	2010 total taxable value. Lines the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.		\$	223,541,622
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.			0.000000
45.	2018 effective tax rate, unadjusted for sales tax." Enter the rate from Line 24 or 25, as applicable, on the Sample Effective Tax Rate Worksheet.			
	Lifeture Tax Nate Worksheet.			0.135779
46.	2018 effective tax rate, adjusted for sales tax.  Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.			0.000000
47.	2018 rollback tax rate, unadjusted for sales tax." Enter the rate from Line 39 or 40, as applicable, of the Sample			0.000000
	Rollback Tax Rate Worksheet.			0.574201
48.	2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.			0.574301
ESPERIE	TION 4: Additional Rollback Protection for Pollution Control			0.574301
install expen with a	ng 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 ation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exists are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TC copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. ection 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 a	ceed pollution control requiseQ). The taxing unit must p	rements. provide the	The taxing unit's
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the		AGL VO	. 0002.53
	determination letter from TCEQ.*The taxing unit shall provide its tax assessor-collector with a copy of the letter.*		\$	-
50.	2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.			222 541 (22
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.		\$	223,541,622
				0.000000
52.	2018 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).			
				0.574301
	TION 5: Total Tax Rate			0.574301
	te the applicable total tax rates as calculated above.	0.125770		0.574301
	te 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)	0.135779 0.574301		0.574301
Indica	te 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).  Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax).  Rollback tax rate adjusted for pollution control (Line 52)	0.135779 0.574301 0.574301	197	0.574301
Indica	te 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)  Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)  Rollback tax rate adjusted for pollution control (Line 52)  TION 6: Taxing Unit Representative Name and Signature	0.574301		0.574301
SEC Enter	te 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).  Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax).  Rollback tax rate adjusted for pollution control (Line 52).  TION 6: Taxing Unit Representative Name and Signature  the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.	0.574301		0.574301
SEC Enter print	te 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).  Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax).  Rollback tax rate adjusted for pollution control (Line 52)  TION 6: Taxing Unit Representative Name and Signature the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.	0.574301		0.574301
SEC Enter Printed	te 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).  Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax).  Rollback tax rate adjusted for pollution control (Line 52).  IION 6: Taxing Unit Representative Name and Signature the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.	0.574301		0.574301
SEC Enter Printed Sign here Taxing	te 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)  Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)  Rollback tax rate adjusted for pollution control (Line 52)  IION 6: Taxing Unit Representative Name and Signature the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.  I Name of Taxing Unit Representative  Unit Representative	0.574301		0.574301
SEC Enter Printed Printed Fraxing Pax Taxing	te 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).  Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax).  Rollback tax rate adjusted for pollution control (Line 52)  TION 6: Taxing Unit Representative Name and Signature  the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.	0.574301		0.574301

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