

# 2019 Sample Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Dilley

Taxing Unit Name

Phone (area code and number)

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.	<b>2018 total taxable value.</b> 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). <sup>1</sup>	\$ 153,976,188.00
2.	<b>2018 tax ceilings.</b> 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. <sup>2</sup>	\$ 0.00
3.	<b>Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 153,976,188.00
4.	<b>2018 total adopted tax rate.</b>	\$ .802301 /\$100
5.	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> 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. <sup>3</sup>	\$ 0.00
6.	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 153,976,188.00
7.	<b>2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$ 0.00

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

Effective Date	Rate/Activity	Amount (2019)
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.	
	A. Absolute exemptions. Use 2018 market value: .....	\$ 39,330.00
	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: .....	+ \$ 33,000.00
	C. Value loss. Add A and B. <sup>5</sup>	\$ 72,330.00
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.	
	A. 2018 market value: .....	\$ 0.00
	B. 2019 productivity or special appraised value: .....	- \$ 0.00
	C. Value loss. Subtract B from A. <sup>6</sup>	\$ 0.00
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 72,330.00
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 153,903,858.00
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,234,772.00
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. <sup>7</sup>	\$ 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. <sup>8</sup>	\$ 0.00
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$ 1,234,772.00
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. <sup>10</sup>	
	A. Certified values: .....	\$ 154,970,050.00
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .....	+ \$ 0.00
	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: .....	- \$ 0.00
	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. <sup>11</sup> .....	- \$
	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 154,970,050.00

<sup>5</sup> Tex. Tax Code § 26.012(15);  
<sup>6</sup> Tex. Tax Code § 26.012(15);  
<sup>7</sup> Tex. Tax Code § 26.012(13);  
<sup>8</sup> Tex. Tax Code § 26.03(c);  
<sup>9</sup> Tex. Tax Code § 26.012(13);  
<sup>10</sup> Tex. Tax Code § 26.012;  
<sup>11</sup> Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b>  <b>A. 2019 taxable value of properties under protest.</b> 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. <sup>13</sup> . . . . . \$ 0.00  <b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup> . . . . . + \$ 0.00  <b>C. Total value under protest or not certified. Add A and B.</b> \$ 0.00	
18.	<b>2019 tax ceilings.</b> 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. <sup>15</sup>	\$ 0.00
19.	<b>2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$ 154,970,050.00
20.	<b>Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$ 0.00
21.	<b>Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> 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. <sup>17</sup>	\$ 549,490.00
22.	<b>Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$ 549,490.00
23.	<b>2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$ 154,420,560.00
24.	<b>2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$ .799616 /\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	\$ 0 /\$100

<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)  
<sup>16</sup> Tex. Tax Code § 26.012(17)  
<sup>17</sup> Tex. Tax Code § 26.012(17)  
<sup>18</sup> Tex. Tax Code § 26.04(c)  
<sup>19</sup> Tex. Tax Code § 26.04(d)

**SECTION 2: Rollback Tax Rate**

The rollback tax rate is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	\$ .349238 /\$100
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 153,903,858.00
28.	2018 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100. ....	\$ 537,490.00
	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. ....	+ \$ 251,371.00
	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. ....	+ \$ 0.00
	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. ....	+/- \$ 0.00
	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. ....	+ \$ 0.00
	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. ....	+ \$ 0.00
	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. ....	- \$ 0.00
	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.	\$ 788,861.00
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 154,420,560.00
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ .510852 /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$ .551720 /\$100



Line	Rollback Tax Rate Activity	Amount/Rate
32.	<p><b>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:</b></p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p><b>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.</b></p> <p>Enter debt amount. . . . . \$ <u>792,368.00</u></p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt. . . . . - \$ <u>0.00</u></b></p> <p><b>C. Subtract amount paid from other resources. . . . . - \$ <u>0.00</u></b></p> <p><b>D. Adjusted debt. Subtract B and C from A. . . . . \$ <u>792,368.00</u></b></p>	
33.	<b>Certified 2018 excess debt collections. Enter the amount certified by the collector.</b>	\$ <u>0.00</u>
34.	<b>Adjusted 2019 debt. Subtract Line 33 from Line 32D.</b>	\$ <u>792,368.00</u>
35.	<b>Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</b>	<u>100.00</u> %
36.	<b>2019 debt adjusted for collections. Divide Line 34 by Line 35</b>	\$ <u>792,368.00</u>
37.	<b>2019 total taxable value. Enter the amount on Line 19.</b>	\$ <u>154,970,050.00</u>
38.	<b>2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.</b>	\$ <u>.511304</u> /\$100
39.	<b>2019 rollback tax rate. Add Lines 31 and 38.</b>	\$ <u>1.063024</u> /\$100
40.	<b>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.</b>	\$ <u>0</u> /\$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><b>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.<sup>20</sup> 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.</b></p>	\$ <u>954,211.00</u>
42.	<p><b>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.<sup>21</sup></b></p> <p><b>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.<sup>22</sup></b></p> <p><b>- or -</b></p> <p><b>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.</b></p>	\$ <u>318,070.00</u>

<sup>20</sup> Tex. Tax Code § 28.041(d)  
<sup>21</sup> Tex. Tax Code § 28.041(f)  
<sup>22</sup> Tex. Tax Code § 28.041(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> .	\$ 154,970,050.00	
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$ .205246	/\$100
45.	2019 effective tax rate, unadjusted for sales tax. <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$ .799616	/\$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.	\$ 0	/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. <sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 1.063024	/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$ .857778	/\$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. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$ 0.00	
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 154,970,050.00	
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ 0	/\$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).	\$ .857778	/\$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) .....	\$ .799616	/\$100
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) .....	\$ .857778	/\$100
Rollback tax rate adjusted for pollution control (Line 52) .....	\$ .857778	/\$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

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

<sup>23</sup> Tax Code § 26.04(c)  
<sup>24</sup> Tax Code § 28.04(c)  
<sup>25</sup> Tax Code § 26.045(d)  
<sup>26</sup> Tax Code § 26.045(i)

**EFFECTIVE TAX RATE WORKSHEET FOR 2018**

Jurisdiction: 10 DILLEY CITY

1. 2017 Total Taxable Value	159,005,101
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	159,005,101
4. 2017 Total Tax Rate	0.802301 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	159,005,101
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	39,330
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	62,030
8C. Value Loss	101,360
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	0
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	101,360
11. 2017 Adjusted Taxable Value	158,903,741
12. 2017 Adjusted Taxes	1,274,886.30
13. Taxes Refunded For Years Preceding Tax Year 2017	0
14. Taxes in tax increment financing for tax year 2017	0
15. 2017 Adjusted taxes with refunds	1,274,886.30
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	154,433,040
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	154,433,040
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	0
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	154,433,040
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	811,200
22. Total adjustments to 2018 taxable value	811,200
23. 2018 Adjusted Taxable value	153,621,840
24. 2018 Effective Tax Rate	0.829886 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
<b>2018 ROLLBACK TAX RATE WORKSHEET</b>	
26. 2017 Maintenance And Operations Tax Rate	0.310775 / \$100
27. 2017 Adjusted Taxable Value	158,903,741
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	493,833
28B. Additional Sales Tax	266,726
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2017	0

**EFFECTIVE TAX RATE WORKSHEET FOR 2018**

Jurisdiction: 10 DILLEY CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	760,559
<b>29. 2018 ADJUSTED TAXABLE VALUE</b>	<b>153,621,840</b>
30. 2018 Effective Rollback Maintenance And Operations Rate	0.495085 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.534691 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	699,679.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	699,679.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	699,679.00
37. 2018 Total taxable value	154,433,040
38. 2018 Debt Tax Rate	0.453063 / \$100
39. 2018 Rollback Tax Rate	0.987754 / \$100
40. Counties Only: 2018 Rollback tax rate	0 / \$100

**ADDITIONAL SALES TAX WORKSHEET**

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	779639
42. Estimated sales tax revenue for previous 4 quarters.	259879
43. 2018 Total Taxable value	154,433,040
44. Sales tax adjustment rate	0.168279 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.829886 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.661607 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.987754 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	0.819475 / \$100

**ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL**

49. Certified expenses from TCEQ	0
50. 2018 Total Taxable value	154,433,040
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.819475 / \$100



**EFFECTIVE TAX RATE WORKSHEET FOR 2017**

Jurisdiction: 10 DILLEY CITY

1. 2016 Total Taxable Value	162,833,032
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2016 Adjusted tax value	162,833,032
4. 2016 Total Tax Rate	0.802301 / \$100
5. 2016 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2016 Original ARB Value	0
5B. 2016 Values resulting from court decisions	0
5C. 2016 Value Loss	0
6. 2016 Taxable value, adjusted for court ordered reductions	162,833,032
7. 2016 Taxable value of property in Territory Deannexed After Jan 1, 2016	0
8. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2017.	
8A. Absolute Exemptions. Use 2016 Market Value	0
8B. Partial Exemptions. 2017 exemption amount or 2017 percent exemption times 2016 value.	286,370
8C. Value Loss	286,370
9. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2016 Market Value	0
9B. 2017 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	286,370
11. 2016 Adjusted Taxable Value	162,546,662
12. 2016 Adjusted Taxes	1,304,113.49
13. Taxes Refunded For Years Preceding Tax Year 2016	0.00
14. Taxes in tax increment financing for tax year 2016	0.00
15. 2016 Adjusted taxes with refunds	1,304,113.49
16. TOTAL 2017 TAXABLE VALUE ON THE 2017 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	157,784,720
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2017 value.	157,784,720
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2017 Taxable Value of properties under protest.	0
17B. 2017 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2017 Total Taxable Value	157,784,720
20. 2017 Total Taxable Value of properties annexed after Jan 2016	0
21. 2017 Total Taxable value of new improvements and new personal property	1,948,850
22. Total adjustments to 2017 taxable value	1,948,850
23. 2017 Adjusted Taxable value	155,835,870
24. 2017 Effective Tax Rate	0.836850 / \$100
25. Counties Only: Total of All 2017 Effective Tax Rate	/ \$100
2017 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2016 Maintenance And Operations Tax Rate	0.336415 / \$100
27. 2016 Adjusted Taxable Value	162,546,662
28. 2016 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	546,831
28B. Additional Sales Tax	244,306
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2016	0

**EFFECTIVE TAX RATE WORKSHEET FOR 2017**

Jurisdiction: 10 DILLEY CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	791,137
<b>29. 2017 ADJUSTED TAXABLE VALUE</b>	<b>155,835,870</b>
30. 2017 Effective Rollback Maintenance And Operations Rate	0.507673 / \$100
31. 2017 Rollback Maintenance And Operations Rate	0.548286 / \$100
32. Debt to be paid with 2017 property taxes and sales tax revenue	775,554.00
33. 2016 Certified excess debt collection	0.00
34. Adjusted 2017 debt	775,554.00
35. Certified 2017 anticipated collection Rate Percent	100 %
36. 2017 Debt adjusted for collection	775,554.00
37. 2017 Total taxable value	157,784,720
38. 2017 Debt Tax Rate	0.491526 / \$100
39. 2017 Rollback Tax Rate	1.039812 / \$100
40. Counties Only: 2017 Rollback tax rate	0 / \$100

**ADDITIONAL SALES TAX WORKSHEET**

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	243827
43. 2017 Total Taxable value	157,784,720
44. Sales tax adjustment rate	0.154531 / \$100
45. 2017 Effective Tax Rate, unadjusted For Sales Tax	0.83685 / \$100
46. 2017 Effective Tax Rate adjusted For Sales Tax	0.83685 / \$100
47. 2017 Rollback Tax Rate, unadjusted For Sales Tax	1.039812 / \$100
48. 2017 Rollback tax rate adjusted for sales tax	0.885281 / \$100

**ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL**

49. Certified expenses from TCEQ	0
50. 2017 Total Taxable value	157,784,720
51. Additional rate for For Pollution Control	0 / \$100
52. 2017 Rollback tax rate adjusted for Pollution Control	0.885281 / \$100

**EFFECTIVE TAX RATE WORKSHEET FOR 2016**

Jurisdiction: 10 DILLEY CITY

1. 2015 Total Taxable Value	124,150,620
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2015 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2015 Adjusted tax value	124,150,620
4. 2015 Total Tax Rate	0.802301 / \$100
<b>5. 2015 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS</b>	
<b>REDUCED APPRAISED VALUE.</b>	
5A. 2015 Original ARB Value	3,262,270
5B. 2015 Values resulting from court decisions	2,800,000
5C. 2015 Value Loss	462,270
6. 2015 Taxable value, adjusted for court ordered reductions	124,612,890
7. 2015 Taxable value of property in Territory Dearnexed After Jan 1, 2015	0
<b>8. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2016.</b>	
8A. Absolute Exemptions. Use 2015 Market Value	0
8B. Partial Exemptions. 2016 exemption amount or 2016 percent exemption times 2015 value.	40,000
8C. Value Loss	40,000
<b>9. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL</b>	
9A. 2015 Market Value	0
9B. 2016 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	40,000
11. 2015 Adjusted Taxable Value	124,572,890
12. 2015 Adjusted Taxes	999,449.54
13. Taxes Refunded For Years Preceding Tax Year 2015	0.00
14. Taxes in tax increment financing for tax year 2015	0.00
15. 2015 Adjusted taxes with refunds	999,449.54
<b>16. TOTAL 2016 TAXABLE VALUE ON THE 2016 CERTIFIED APPRAISAL ROLL</b>	
16A. Certified Values only	165,722,920
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2016 value.	165,722,920
<b>17. Total Value of properties under protest or not included in certified appraisal roll</b>	
17A. 2016 Taxable Value of properties under protest.	0
17B. 2016 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
<b>18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0</b>	
19. 2016 Total Taxable Value	165,722,920
20. 2016 Total Taxable Value of properties annexed after Jan 2015	162,280
21. 2016 Total Taxable value of new improvements and new personal property	32,498,820
22. Total adjustments to 2016 taxable value	32,661,100
23. 2016 Adjusted Taxable value	133,061,820
24. 2016 Effective Tax Rate	0.751116 / \$100
25. Counties Only: Total of All 2016 Effective Tax Rate	/ \$100
<b>2016 ROLLBACK TAX RATE WORKSHEET</b>	
26. 2015 Maintenance And Operations Tax Rate	0.350457 / \$100
27. 2015 Adjusted Taxable Value	124,572,890
<b>28. 2015 Maintenance And Operations Taxes</b>	
28A. Multiply Line 26 by Line 27 and Divide By 100	436,574
28B. Additional Sales Tax	249,583
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2015	0

**EFFECTIVE TAX RATE WORKSHEET FOR 2016**

Jurisdiction: 10 DILLEY CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	686,157
<b>29. 2016 ADJUSTED TAXABLE VALUE</b>	<b>133,061,820</b>
30. 2016 Effective Rollback Maintenance And Operations Rate	0.515667 / \$100
31. 2016 Rollback Maintenance And Operations Rate	0.556920 / \$100
32. Debt to be paid with 2016 property taxes and sales tax revenue	772,080.00
33. 2015 Certified excess debt collection	0.00
34. Adjusted 2016 debt	772,080.00
35. Certified 2016 anticipated collection Rate Percent	100 %
36. 2016 Debt adjusted for collection	772,080.00
37. 2016 Total taxable value	165,722,920
38. 2016 Debt Tax Rate	0.465886 / \$100
39. 2016 Rollback Tax Rate	1.022806 / \$100
40. Counties Only: 2016 Rollback tax rate	0 / \$100

**ADDITIONAL SALES TAX WORKSHEET**

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	305338.
43. 2016 Total Taxable value	165,722,920
44. Sales tax adjustment rate	0.184246 / \$100
45. 2016 Effective Tax Rate, unadjusted For Sales Tax	0.751116 / \$100
46. 2016 Effective Tax Rate adjusted For Sales Tax	0 / \$100
47. 2016 Rollback Tax Rate, unadjusted For Sales Tax	1.022806 / \$100
48. 2016 Rollback tax rate adjusted for sales tax	0.83856 / \$100

**ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL**

49. Certified expenses from TCEQ	0
50. 2016 Total Taxable value	165,722,920
51. Additional rate for For Pollution Control	0 / \$100
52. 2016 Rollback tax rate adjusted for Pollution Control	0.83856 / \$100