

City of Dilley

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 _____ 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.	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). <i>Last year's Taxable value as of the last Supplement.</i>	\$ 159,005.10
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. ²	\$ 0
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 159,005.10
4.	2017 total adopted tax rate.	\$.802301 / \$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$ 0 B. 2017 values resulting from final court decisions: - \$ 0 C. 2017 value loss. Subtract B from A. ³	\$ 0
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 159,005.10
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. ⁴	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(15)

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Line	Effective Tax Rate Adm/By	Amount	Date
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. A. Absolute exemptions. Use 2017 market value: \$ <u>39,330</u> B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$ <u>62,030</u> C. Value loss. Add A and B. ⁵	\$	<u>101,360</u>
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: \$ <u>0</u> B. 2018 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁶	\$	<u>0</u>
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$	<u>101,360</u>
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6 <u>101,360 - 159,005,101</u>	\$	<u>158,903,741</u>
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100. <u>802,301 x 158,903,741 / 100</u>	\$	<u>1,274,886</u>
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. ⁷	\$	<u>0</u>
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. ⁸	\$	<u>0</u>
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$	<u>1,274,886</u>
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. ¹⁰ A. Certified values: \$ <u>154,433,040</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> 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: - \$ <u>0</u> 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 - \$ <u>0</u> E. Total 2018 value. Add A and B, then subtract C and D.	\$	<u>154,433,040</u>

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

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Line	Effective Tax Rate Applies	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	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. ¹³	\$ <u>0</u>
	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	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
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. ¹⁵	\$ <u>0</u>
19.	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18. <u>154,433,040 - 0 =</u>	\$ <u>154,433,040</u>
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. ¹⁶	\$ <u>0</u>
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. ¹⁷	\$ <u>811,200</u>
22.	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$ <u>811,200</u>
23.	2018 adjusted taxable value. Subtract Line 22 from Line 19. <u>811,200 - 154,433,040</u>	\$ <u>153,621,840</u>
24.	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸ <u>1,274,886 / 153,621,840 x 100 =</u>	\$ <u>.829886</u> /100
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. ¹⁹	\$ _____ /100

¹² Tex. Tax Code § 25.01(c) and (d)
¹³ Tex. Tax Code § 25.01(c)
¹⁴ Tex. Tax Code § 25.01(d)
¹⁵ Tex. Tax Code § 25.012(6)
¹⁶ Tex. Tax Code § 25.012(17)
¹⁷ Tex. Tax Code § 25.012(17)
¹⁸ Tex. Tax Code § 25.04(c)
¹⁹ Tex. Tax Code § 25.04(d)

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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.	2017 maintenance and operations (M&O) tax rate.	\$.310775 / \$100
27.	2017 adjusted taxable value. Enter the amount from Line 11.	\$ 158,903,741
28.	2017 M&O taxes. $.310775 \times 158,903,741 / 100 =$	
	A. Multiply Line 26 by Line 27 and divide by \$100.	\$ 493,833
	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.	+ \$ 266,726
	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
	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
	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.	+ \$ 0
	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
	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.	- \$ 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.	\$ 760,559
29.	2018 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 153,621,840
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100. $760,559 / 153,621,840 \times 100$	\$.495085 / \$100
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$.534692 / \$100

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Line	Rollback Tax Rate Activity	Amount/Rate
32.	<p>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:</p> <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ <u>699,679</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract amount paid from other resources. - \$ <u>0</u></p> <p>D. Adjusted debt. Subtract B and C from A. \$ <u>699,679</u></p>	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$ <u>0</u>
34.	Adjusted 2018 debt. Subtract Line 33 from Line 32D.	\$ <u>699,679</u>
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<u>100</u> %
36.	2018 debt adjusted for collections. Divide Line 34 by Line 35	\$ <u>699,679</u>
37.	2018 total taxable value. Enter the amount on Line 19.	\$ <u>154,433,040</u>
38.	2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100. $699,679 / 154,433,040 \times 100 =$	\$ <u>.453063</u> /\$100
39.	2018 rollback tax rate. Add Lines 31 and 38. $.534692 + .453063 =$	\$ <u>.987755</u> /\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$ _____ /\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

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

Line	Activity	Amount/Rate
41.	<p>Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.</p>	\$ <u>779,639</u>
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.²¹</p> <p>Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.²²</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$ <u>259,879</u>

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

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LINE	Activity	Amount/Rate
43.	2018 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 154,433,040
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100. $259,879 / 154,433,040 \times 100 =$	\$.168279 / \$100
45.	2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$.829886 / \$100
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. $.168279(-) .829886 =$	\$.661607 / \$100
47.	2018 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$.987755 / \$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47. $.168279(-) .987755 =$	\$.819476 / \$100

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

LINE	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁵	\$ 0
50.	2018 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 154,433,040
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ 0 / \$100
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).	\$.819476 / \$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) \$.829886 / \$100
 Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) \$.819476 / \$100
 Rollback tax rate adjusted for pollution control (Line 52) \$.819476 / \$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

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

City of Dilley

2017 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Description	Amount/Rate
1.	2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$162,833,033
2.	2016 tax ceilings. Counties, cities and junior college districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	\$162,833,033
4.	2016 total adopted tax rate. Amount/\$100	0.802301
5.	2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.	
	5A. Original 2016 ARB values:	\$0
	5B. 2016 values resulting from final court decisions:	\$0
	5C. 2016 value loss. Subtract B from A. ³	\$0
6.	2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$162,833,033
7.	2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8.	2016 taxable value lost because property first qualified for an exemption in 2017. 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	

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	
	8A. Absolute exemptions. Use 2016 market value:	\$0
	8B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value:	\$286,370
	8C. Value loss. Add A and B.5	\$286,370
9.	2016 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 2017. Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016.	
	9A. 2016 market value:	\$0
	9B. 2017 productivity or special appraised value:	\$0
	9C. Value loss. Subtract B from A.6	\$0
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$286,370
11.	2016 adjusted taxable value. Subtract Line 10 from Line 6	\$162,546,663
12.	Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$1,304,114
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.7	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2016. 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 2017 captured appraised value in Line 16D, enter 0.8	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9	\$1,304,114
16.	Total 2017 taxable value on the 2017 certified appraisal roll today. This value	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

Line	Activity	Amount/Rate
	includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
	16A. Certified values:	\$157,784,720
	16B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
	16C. Pollution control and energy storage 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
	16D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 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	\$0
	16E. Total 2017 value. Add A and B, then subtract C and D.	\$157,784,720
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	17A. 2017 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$0
	17B. 2017 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,	\$0

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	
	17C. Total value under protest or not certified. Add A and B.	\$0
18.	2017 tax ceilings. Counties, cities and junior colleges 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 units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$157,784,720
20.	Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. 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, 2016, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$1,948,850
22.	Total adjustments to the 2017 taxable value. Add Lines 20 and 21.	\$1,948,850
23.	2017 adjusted taxable value. Subtract Line 22 from Line 19.	\$155,835,870
24.	2017 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.836850
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	0.000000

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017

Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

2017 Rollback Tax Rate Worksheet

Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
26.	2016 maintenance and operations (M&O) tax rate.	0.336415
27.	2016 adjusted taxable value. Enter the amount from Line 11.	\$162,546,663
28.	2016 M&O taxes.	
	28A. Multiply Line 26 by Line 27 and divide by \$100.	\$546,831
	28B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 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.	\$244,306
	28C. 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
	28D. 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
	28E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	\$0
	28F. 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
	28G. 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 2017 captured appraised value in Line 16D, enter 0.	\$0
	28H. 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.	\$791,137
29	2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$155,835,870

Line	Activity	Amount/Rate
30.	2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.507673
31.	2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.548286
32.	Total 2017 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.	
	32A. 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.	\$775,554
	32B. Subtract unencumbered fund amount used to reduce total debt.	\$0
	32C. Subtract amount paid from other resources.	\$0
	32D. Adjusted debt. Subtract B and C from A.	\$775,554

		Amount/Rate
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2017 debt. Subtract Line 33 from Line 32D.	\$775,554
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2017 debt adjusted for collections. Divide Line 34 by Line 35	\$775,554
37.	2017 total taxable value. Enter the amount on Line 19.	\$157,784,720
38.	2017 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.491526
39.	2017 rollback tax rate. Add Lines 31 and 38.	1.039812
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	0.000000

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

2017 Additional Sales Tax Rate Worksheet

		Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2016 or May 2017 enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹ Taxing units that adopted the sales tax before November 2016,	\$731,481
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. ² Taxing units that adopted the sales tax in November 2016 or in May 2017. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³ - or - Taxing units that adopted the sales tax before November 2016. Enter the	\$243,827
43.	2017 total taxable value. Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$157,784,720
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.154531
45.	2017 effective tax rate, unadjusted for sales tax. ⁴ Enter the rate from Line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	0.836850
46.	2017 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2016 or in May 2017. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2016.	0.682319
47.	2017 rollback tax rate, unadjusted for sales tax. ⁵ Enter the rate from Line 39 or 40, as applicable, of the <i>Rollback Tax Rate Worksheet</i> .	1.039812
48.	2017 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.885281

Does
Chg
RTR

¹ Tex. Tax Code § 26.041(d)
² Tex. Tax Code § 26.041(i)
³ Tex. Tax Code § 26.041(d)
⁴ Tex. Tax Code § 26.04(c)
⁵ Tex. Tax Code § 26.04(c)

2017 Additional Rollback Protection for Pollution Control Worksheet Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²	\$0
50.	2017 total taxable value. Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$157,784,720
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52.	2017 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).	0.885281

¹ Tex. Tax Code § 26.045(d)

² Tex. 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 Preceeding 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
2018 <u>ROLLBACK TAX RATE WORKSHEET</u>	
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 Preceeding 2017	0

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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	760,339
29. 2018 ADJUSTED TAXABLE VALUE	153,621,840
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