

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 COUNTY

1. 2018 Total Taxable Value	2,355,829,488
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2018 Adjusted tax value	2,355,829,488
4. 2018 Total Tax Rate	0.35947 / \$100
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
6. 2018 Taxable value, adjusted for court ordered reductions	2,355,829,488
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	1,110,425
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	7,091,393
8C. Value Loss	8,201,818
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	5,060,606
9B. 2019 Productivity Or Special Appraised Value	157,848
9C. Value Loss	4,902,758
10. Total Adjustments For Lost Value	13,104,576
11. 2018 Adjusted Taxable Value	2,342,724,912
12. 2018 Adjusted Taxes	8,421,393.24
13. Taxes Refunded For Years Preceeding Tax Year 2018	111,775.85
14. Taxes in tax increment financing for tax year 2018	0.00
15. 2018 Adjusted taxes with refunds	8,533,169.09
16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	2,247,910,986
16B. Counties: railroad rolling stock	9,367,124
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	2,257,278,110
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	29,872,402
17B. 2019 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	29,872,402
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2019 Total Taxable Value	2,287,150,512
20. 2019 Total Taxable Value of properties annexed after Jan 2018	0
21. 2019 Total Taxable value of new improvements and new personal property	28,709,502
22. Total adjustments to 2019 taxable value	28,709,502
23. 2019 Adjusted Taxable value	2,258,441,010
24. 2019 Effective Tax Rate	0.377834 / \$100
25. Counties Only: Total of All 2019 Effective Tax Rate	0.377834 / \$100
<u>2019 ROLLBACK TAX RATE WORKSHEET</u>	
26. 2018 Maintenance And Operations Tax Rate	0.35947 / \$100
27. 2018 Adjusted Taxable Value	2,342,724,912
28. 2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	8,421,393
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	12,069
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2018	111,776

Effective - .377834

Roll back - .409293

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 COUNTY

28F. Enhanced indigent health expenditure	13,704
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	8,558,942
29. 2019 ADJUSTED TAXABLE VALUE	2,258,441,010
30. 2019 Effective Rollback Maintenance And Operations Rate	0.378975 / \$100
31. 2019 Rollback Maintenance And Operations Rate	0.409293 / \$100
32. Debt to be paid with 2019 property taxes and sales tax revenue	0.00
33. 2018 Certified excess debt collection	0
34. Adjusted 2019 debt	0.00
35. Certified 2019 anticipated collection Rate Percent	0 %
36. 2019 Debt adjusted for collection	0
37. 2019 Total taxable value	2,287,150,512
38. 2019 Debt Tax Rate	0 / \$100
39. 2019 Rollback Tax Rate	0.409293 / \$100
40. Counties Only: 2019 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.	0
43. 2019 Total Taxable value	2,287,150,512
44. Sales tax adjustment rate	0 / \$100
45. 2019 Effective Tax Rate, unadjusted For Sales Tax	0.377834 / \$100
46. 2019 Effective Tax Rate adjusted For Sales Tax	0.377834 / \$100
47. 2019 Rollback Tax Rate, unadjusted For Sales Tax	0.409293 / \$100
48. 2019 Rollback tax rate adjusted for sales tax	0.409293 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2019 Total Taxable value	2,287,150,512
51. Additional rate for For Pollution Control	0 / \$100
52. 2019 Rollback tax rate adjusted for Pollution Control	0.409293 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 10 F-CITY

1. 2018 Total Taxable Value	204,817,510
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2018 Adjusted tax value	204,817,510
4. 2018 Total Tax Rate	0.432105 / \$100
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
6. 2018 Taxable value, adjusted for court ordered reductions	204,817,510
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	459,879
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	245,580
8C. Value Loss	705,459
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	56,018
9B. 2019 Productivity Or Special Appraised Value	740
9C. Value Loss	55,278
10. Total Adjustments For Lost Value	760,737
11. 2018 Adjusted Taxable Value	204,056,773
12. 2018 Adjusted Taxes	881,739.52
13. Taxes Refunded For Years Preceeding Tax Year 2018	172.79
14. Taxes in tax increment financing for tax year 2018	0.00
15. 2018 Adjusted taxes with refunds	881,912.31
16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	204,615,360
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	204,615,360
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	1,030,995
17B. 2019 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	1,030,995
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2019 Total Taxable Value	205,646,355
20. 2019 Total Taxable Value of properties annexed after Jan 2018	0
21. 2019 Total Taxable value of new improvements and new personal property	6,939,322
22. Total adjustments to 2019 taxable value	6,939,322
23. 2019 Adjusted Taxable value	198,707,033
24. 2019 Effective Tax Rate	0.443825 / \$100
25. Counties Only: Total of All 2019 Effective Tax Rate	0.443825 / \$100
2019 ROLLBACK TAX RATE WORKSHEET	
26. 2018 Maintenance And Operations Tax Rate	0.229972 / \$100
27. 2018 Adjusted Taxable Value	204,056,773
28. 2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	469,273
28B. Additional Sales Tax	422,109
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2018	173

381,000  
For debt

Effective = 443825  
Debt = 185269  
Rollback = 464582

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 10 F-CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	891,555
29. 2019 ADJUSTED TAXABLE VALUE	198,707,033
30. 2019 Effective Rollback Maintenance And Operations Rate	0.448678 / \$100
31. 2019 Rollback Maintenance And Operations Rate	0.484572 / \$100
32. Debt to be paid with 2019 property taxes and sales tax revenue	381,000.00
33. 2018 Certified excess debt collection	0.00
34. Adjusted 2019 debt	381,000.00
35. Certified 2019 anticipated collection Rate Percent	100 %
36. 2019 Debt adjusted for collection	381,000.00
37. 2019 Total taxable value	205,646,355
38. 2019 Debt Tax Rate	0.185269 / \$100
39. 2019 Rollback Tax Rate	0.669841 / \$100
40. Counties Only: 2019 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.	422109
43. 2019 Total Taxable value	205,646,355
44. Sales tax adjustment rate	0.205259 / \$100
45. 2019 Effective Tax Rate, unadjusted For Sales Tax	0.443825 / \$100
46. 2019 Effective Tax Rate adjusted For Sales Tax	0.443825 / \$100
47. 2019 Rollback Tax Rate, unadjusted For Sales Tax	0.669841 / \$100
48. 2019 Rollback tax rate adjusted for sales tax	0.464582 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2019 Total Taxable value	205,646,355
51. Additional rate for For Pollution Control	0 / \$100
52. 2019 Rollback tax rate adjusted for Pollution Control	0.464582 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 12 S-CITY

1. 2018 Total Taxable Value	7,506,258
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2018 Adjusted tax value	7,506,258
4. 2018 Total Tax Rate	0.545042 / \$100
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
6. 2018 Taxable value, adjusted for court ordered reductions	7,506,258
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	0
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	0
8C. Value Loss	0
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	0
9B. 2019 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	0
11. 2018 Adjusted Taxable Value	7,506,258
12. 2018 Adjusted Taxes	40,912.26
13. Taxes Refunded For Years Preceding Tax Year 2018	0.00
14. Taxes in tax increment financing for tax year 2018	0.00
15. 2018 Adjusted taxes with refunds	40,912.26
16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	8,199,067
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	8,199,067
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	0
17B. 2019 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: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2019 Total Taxable Value	8,199,067
20. 2019 Total Taxable Value of properties annexed after Jan 2018	0
21. 2019 Total Taxable value of new improvements and new personal property	103,908
22. Total adjustments to 2019 taxable value	103,908
23. 2019 Adjusted Taxable value	8,095,159
24. 2019 Effective Tax Rate	0.505391 / \$100
25. Counties Only: Total of All 2019 Effective Tax Rate	0.505391 / \$100
2019 ROLLBACK TAX RATE WORKSHEET	
26. 2018 Maintenance And Operations Tax Rate	0.545042 / \$100
27. 2018 Adjusted Taxable Value	7,506,258
28. 2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	40,912
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2018	0

Effective = 505391  
Roll back = 545819

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 12 S-CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	40,912
29. 2019 ADJUSTED TAXABLE VALUE	8,095,159
30. 2019 Effective Rollback Maintenance And Operations Rate	0.505388 / \$100
31. 2019 Rollback Maintenance And Operations Rate	0.545819 / \$100
32. Debt to be paid with 2019 property taxes and sales tax revenue	0.00
33. 2018 Certified excess debt collection	0.00
34. Adjusted 2019 debt	0.00
35. Certified 2019 anticipated collection Rate Percent	0 %
36. 2019 Debt adjusted for collection	0
37. 2019 Total taxable value	8,199,067
38. 2019 Debt Tax Rate	0 / \$100
39. 2019 Rollback Tax Rate	0.545819 / \$100
40. Counties Only: 2019 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.	0
43. 2019 Total Taxable value	8,199,067
44. Sales tax adjustment rate	0 / \$100
45. 2019 Effective Tax Rate, unadjusted For Sales Tax	0.505391 / \$100
46. 2019 Effective Tax Rate adjusted For Sales Tax	0.505391 / \$100
47. 2019 Rollback Tax Rate, unadjusted For Sales Tax	0.545819 / \$100
48. 2019 Rollback tax rate adjusted for sales tax	0.545819 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2019 Total Taxable value	8,199,067
51. Additional rate for For Pollution Control	0 / \$100
52. 2019 Rollback tax rate adjusted for Pollution Control	0.545819 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 13 T-CITY

1. 2018 Total Taxable Value	121,466,783
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2018 Adjusted tax value	121,466,783
4. 2018 Total Tax Rate	0.759663 / \$100
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
6. 2018 Taxable value, adjusted for court ordered reductions	121,466,783
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	0
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	92,000
8C. Value Loss	92,000
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	47,500
9B. 2019 Productivity Or Special Appraised Value	1,097
9C. Value Loss	46,403
10. Total Adjustments For Lost Value	138,403
11. 2018 Adjusted Taxable Value	121,328,380
12. 2018 Adjusted Taxes	921,686.81
13. Taxes Refunded For Years Preceding Tax Year 2018	2,964.70
14. Taxes in tax increment financing for tax year 2018	0.00
15. 2018 Adjusted taxes with refunds	924,651.51
16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	120,258,739
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	120,258,739
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	0
17B. 2019 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: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2019 Total Taxable Value	120,258,739
20. 2019 Total Taxable Value of properties annexed after Jan 2018	0
21. 2019 Total Taxable value of new improvements and new personal property	1,214,984
22. Total adjustments to 2019 taxable value	1,214,984
23. 2019 Adjusted Taxable value	119,043,755
24. 2019 Effective Tax Rate	0.776732 / \$100
25. Counties Only: Total of All 2019 Effective Tax Rate	0.776732 / \$100
2019 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2018 Maintenance And Operations Tax Rate	0.62397 / \$100
27. 2018 Adjusted Taxable Value	121,328,380
28. 2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	757,053
28B. Additional Sales Tax	154,524
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2018	2,965

Effective .776732

Rollback .840968

Debt Rate - .139761

## EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 13 T-CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	914,542
29. 2019 ADJUSTED TAXABLE VALUE	119,043,755
30. 2019 Effective Rollback Maintenance And Operations Rate	0.768240 / \$100
31. 2019 Rollback Maintenance And Operations Rate	0.829699 / \$100
32. Debt to be paid with 2019 property taxes and sales tax revenue	168,075.00
33. 2018 Certified excess debt collection	0.00
34. Adjusted 2019 debt	168,075.00
35. Certified 2019 anticipated collection Rate Percent	100 %
36. 2019 Debt adjusted for collection	168,075.00
37. 2019 Total taxable value	120,258,739
38. 2019 Debt Tax Rate	0.139761 / \$100
39. 2019 Rollback Tax Rate	0.96946 / \$100
40. Counties Only: 2019 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.	154523.69
43. 2019 Total Taxable value	120,258,739
44. Sales tax adjustment rate	0.128492 / \$100
45. 2019 Effective Tax Rate, unadjusted For Sales Tax	0.776732 / \$100
46. 2019 Effective Tax Rate adjusted For Sales Tax	0.776732 / \$100
47. 2019 Rollback Tax Rate, unadjusted For Sales Tax	0.96946 / \$100
48. 2019 Rollback tax rate adjusted for sales tax	0.840968 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2019 Total Taxable value	120,258,739
51. Additional rate for For Pollution Control	0 / \$100
52. 2019 Rollback tax rate adjusted for Pollution Control	0.840968 / \$100



EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 14 W-CITY

1. 2018 Total Taxable Value	28,352,833	
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0	
3. Preliminary 2018 Adjusted tax value	28,352,833	
4. 2018 Total Tax Rate	0.882523 / \$100	
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.		
5A. 2018 Original ARB Value	0	
5B. 2018 Values resulting from court decisions	0	
5C. 2018 Value Loss	0	
6. 2018 Taxable value, adjusted for court ordered reductions	28,352,833	
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0	
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.		
8A. Absolute Exemptions. Use 2018 Market Value	703	
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	0	
8C. Value Loss	703	
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL		
9A. 2018 Market Value	7,871	
9B. 2019 Productivity Or Special Appraised Value	176	
9C. Value Loss	7,695	
10. Total Adjustments For Lost Value	8,398	
11. 2018 Adjusted Taxable Value	28,344,435	
12. 2018 Adjusted Taxes	250,146.16	
13. Taxes Refunded For Years Preceding Tax Year 2018	0.00	
14. Taxes in tax increment financing for tax year 2018	0.00	
15. 2018 Adjusted taxes with refunds	250,146.16	
16. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL		
16A. Certified Values only	30,177,731	
16B. Counties: railroad rolling stock	0	
16C. Pollution Control Exemptions	0	
16D. Tax Increment Financing	0	
16E. Total 2019 value.	30,177,731	
17. Total Value of properties under protest or not included in certified appraisal roll		
17A. 2019 Taxable Value of properties under protest.	0	
17B. 2019 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: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0	
19. 2019 Total Taxable Value	30,177,731	
20. 2019 Total Taxable Value of properties annexed after Jan 2018	0	
21. 2019 Total Taxable value of new improvements and new personal property	335,750	
22. Total adjustments to 2019 taxable value	335,750	
23. 2019 Adjusted Taxable value	29,841,981	
24. 2019 Effective Tax Rate	0.838235 / \$100	
25. Counties Only: Total of All 2019 Effective Tax Rate		
2019 ROLLBACK TAX RATE WORKSHEET	/ \$100	
26. 2018 Maintenance And Operations Tax Rate	0.659957 / \$100	
27. 2018 Adjusted Taxable Value	28,344,435	
28. 2018 Maintenance And Operations Taxes		
28A. Multiply Line 26 by Line 27 and Divide By 100	187,061	
28B. Additional Sales Tax	0	
28C. Counties: state criminal justice mandate	0	
28D. Transferring Function	0	
28E. Taxes Refunded For Years Preceding 2018	0	

Effective . 838235

Debt . 182253

Rollback . 859238

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 14 W-CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	187,061
29. 2019 ADJUSTED TAXABLE VALUE	29,841,981
30. 2019 Effective Rollback Maintenance And Operations Rate	0.626838 / \$100
31. 2019 Rollback Maintenance And Operations Rate	0.676985 / \$100
32. Debt to be paid with 2019 property taxes and sales tax revenue	55,000.00
33. 2018 Certified excess debt collection	0.00
34. Adjusted 2019 debt	55,000.00
35. Certified 2019 anticipated collection Rate Percent	100 %
36. 2019 Debt adjusted for collection	55,000.00
37. 2019 Total taxable value	30,177,731
38. 2019 Debt Tax Rate	0.182253 / \$100
39. 2019 Rollback Tax Rate	0.859238 / \$100
40. Counties Only: 2019 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	
42. Estimated sales tax revenue for previous 4 quarters.	
43. 2019 Total Taxable value	
44. Sales tax adjustment rate	/ \$100
45. 2019 Effective Tax Rate, unadjusted For Sales Tax	/ \$100
46. 2019 Effective Tax Rate adjusted For Sales Tax	/ \$100
47. 2019 Rollback Tax Rate, unadjusted For Sales Tax	/ \$100
48. 2019 Rollback tax rate adjusted for sales tax	/ \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	
50. 2019 Total Taxable value	
51. Additional rate for For Pollution Control	/ \$100
52. 2019 Rollback tax rate adjusted for Pollution Control	/ \$100

# 2019 Tax Rate Calculation Worksheet

Form 50-859

## School Districts

Buffalo Independent School District

903-322-2473

School District's Name

Phone (area code and number)

708 Cedar Creek Road

www.buffaloidsd.net

School District's Address, City, State, ZIP Code

School District'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.

This sample worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Sample Tax Rate Calculation, Taxing Units Other Than School Districts*.

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.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$ 417,199,528.00
2.	2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> ..... \$ 30,229,155.00 B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> ..... \$ 0.00 C. Add A and B.	\$ 30,229,155.00
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 386,970,373.00
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	\$ 1.29657 /\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: ..... \$ 0.00 B. 2018 values resulting from final court decisions: ..... - \$ 0.00 C. 2018 value loss. Subtract B from A.	\$ 0.00
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 386,970,373.00
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.	\$ 0.00

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

<sup>2</sup> Tex. Tax Code § 26.012(6)

	Effective Tax Rate Activity	Amount Rate
8.	<p><b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p><b>A. Absolute exemptions.</b> Use 2018 market value: ..... \$ <u>347,250.00</u></p> <p><b>B. Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>322,515.00</u></p> <p><b>C. Value loss.</b> Add A and B. \$ <u>669,765.00</u></p>	
9.	<p><b>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.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p><b>A. 2018 market value:</b> ..... \$ <u>924,764.00</u></p> <p><b>B. 2019 productivity or special appraised value:</b> ..... - \$ <u>36,347.00</u></p> <p><b>C. Value loss.</b> Subtract B from A. \$ <u>888,417.00</u></p>	
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C. \$ <u>1,558,182.00</u>	
11.	<b>2018 adjusted taxable value.</b> Subtract Line 10 from Line 6. \$ <u>385,412,191.00</u>	
12.	<b>Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100. \$ <u>4,997,138.84</u>	
13.	<b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. \$ <u>23,465.51</u>	
14.	<b>Adjusted 2018 taxes with refunds.</b> Add Lines 12 and 13. \$ <u>5,020,604.35</u>	
15.	<p><b>Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p><b>A. Certified values only:</b><sup>2</sup> ..... \$ <u>465,037,607.00</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0.00</u></p> <p><b>C. Total value.</b> Subtract B from A. \$ <u>465,037,607.00</u></p>	
16.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><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.</p> <p>Enter the total value. .... \$ <u>5,328,625.00</u></p> <p><b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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).</p> <p>Enter the total value. .... + \$ <u>0.00</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>5,328,625.00</u></p>	

<sup>2</sup> Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount Rate
17.	<b>2019 tax ceilings and Chapter 313 limitations.</b> A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.* ..... \$ <u>35,508,423</u> B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>†</sup> ..... \$ <u>0</u> C. Add A and B.	\$ <u>35,508,423</u>
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$ <u>434,857,809.00</u>
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$ <u>0.00</u>
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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 school district after Jan. 1, 2018, and be located in a new improvement.	\$ <u>5,744,317.00</u>
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$ <u>5,744,317.00</u>
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$ <u>429,113,492.00</u>
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	\$ <u>1.169994</u> /\$100
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$ <u>0.00</u>

**SECTION 2: Voter-Approval Tax Rate**

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. 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 school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the voter-approval tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Activity	Amount Rate
25.	<b>2019 voter-approval M&amp;O rate.</b> The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). A. The rate equal to the 2019 state compression percentage times \$1.00 ..... \$ <u>.93</u> B. The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value ..... \$ <u>.13835</u> C. Add A and B.	\$ <u>1.06835</u>

\* Tax. Tax Code § 26.012(9)(A)(i)  
 † Tax. Tax Code § 26.012(6)(A)(E)

Line	Voter-Approval Tax Rate Activity	Amount/Rate
26.	<p><b>Total 2019 debt to be paid with property tax revenue.</b>                      Debt means the interest and principal that will be paid on debts that:</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 school district's budget as M&amp;O expenses.</li> </ul> <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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: ..... \$ <u>1,442,014.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ <u>0.00</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>0.00</u></p> <p>D. Adjust debt: Subtract B and C from A. .... \$ <u>1,442,014.00</u></p>	
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ <u>0.00</u>
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.	\$ <u>1,442,014.00</u>
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<u>100</u> %
30.	2019 debt adjusted for collections. Divide line 28 by line 29.	\$ <u>1,442,014.00</u>
31.	2019 total taxable value. Enter amount on line 18.	\$ <u>434,857,809.00</u>
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$ <u>.331605</u> /\$100
33.	2019 voter-approval tax rate. Add lines 25 and 32.	\$ <u>1.399955</u> /\$100

**SECTION 3: Additional Rollback Protection for Pollution Control**

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district 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 for Pollution Control Activity	Amount/Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.* The school district shall provide its tax assessor with a copy of the letter.†	\$ <u>0.00</u>
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.	\$ <u>434,857,809.00</u>
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$ <u>0.00</u> /\$100
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$ <u>0.00</u> /\$100

\* Tex. Tax Code § 28.045(d)  
 † Tex. Tax Code § 28.045(f)

**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations) .....	\$	1.169994
Voter-Approval Tax Rate (Line 33) .....	\$	.331605
Rollback tax rate adjusted for pollution control (Line 37) .....	\$	0.00

**SECTION 5: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the school board.

**print here** ▶

Robin Shafer

Printed Name of School District Representative

**sign here** ▶

**Robin Shafer**

School District Representative

Digitally signed by Robin Shafer  
Date: 2019.08.09 09:09:51 -05'00'

08/09/2019

Date

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 31 FISD M&O

1. 2018 Total Taxable Value	1,361,827,772
2. 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	107,618,951
3. Preliminary 2018 Adjusted tax value	1,254,208,821
4. 2018 Total Tax Rate	1.357606 / \$100
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
6. 2018 Taxable value, adjusted for court ordered reductions	1,254,208,821
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	804,073
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	2,047,612
8C. Value Loss	2,851,685
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	3,534,393
9B. 2019 Productivity Or Special Appraised Value	106,536
9C. Value Loss	3,427,857
10. Total Adjustments For Lost Value	6,279,542
11. 2018 Adjusted Taxable Value	1,247,929,279
12. 2018 Adjusted Taxes	16,941,962.77
13. Taxes Refunded For Years Proceeding Tax Year 2018	424,450.92
14. 2018 Adjusted taxes with refunds	17,366,413.69
15. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	1,180,129,821
15B. Pollution Control Exemptions	0
15C. Total 2019 value.	1,180,129,821
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2019 Taxable Value of properties under protest.	23,551,092
16B. 2019 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	23,551,092
17. 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	110,664,897
18. 2019 Total Taxable Value	1,093,016,016
19. 2019 Total Taxable Value of properties annexed after Jan 2018	0
20. 2019 Total Taxable value of new improvements and new personal property	20,723,448
21. Total adjustments to 2019 taxable value	20,723,448
22. 2019 Adjusted Taxable value	1,072,292,568
23. 2019 Effective Tax Rate	1.619559 / \$100
<u>2019 ROLLBACK TAX RATE WORKSHEET</u>	
24. 2018 Maintenance And Operations Tax Rate	1.136667 / \$100
25. 2019 Maintenance and Operations compressed rate	0.757815 / \$100
26. 2019 Rollback maintenance and operation rate.	
26A. Compressed or Rollback M&O Rate + 0.04	0
26B. Enter Line 51 from the "State Aid Template" + 0.04	1.04676
26C. Enter the lesser of Rate A or Rate B.	0 / \$100
27. Debt to be paid with 2019 property taxes and sales tax revenue	1,817,250.00
28. 2018 Certified excess debt collection	0.00
29. Adjusted 2019 debt	1,817,250.00
30. Certified 2019 anticipated collection Rate Percent	100 %
31. 2019 Debt adjusted for collection	1,817,250.00
32. 2019 captured appraised value of real property in a Tax Increment Financing	

*Debt rate  
= 166.260  
2019 voter approval  
tax rate  
1.21302*



EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 31 FISC M&O

- 33. 2019 Total taxable value
- 34. 2019 Debt Tax Rate
- 35. 2019 Rollback Tax Rate

1093016016  
0.166260 / \$100  
0.16626 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

- 36. Certified expenses from TCEQ
- 37. 2019 Total Taxable value
- 38. Additional rate for For Pollution Control / \$100
- 39. 2019 Rollback tax rate adjusted for Pollution Control / \$100

# 2019 Tax Rate Calculation Worksheet

Form 50-859

## School Districts

Oakwood Independent School District

903-545-2600

School District's Name

Phone (area code and number)

631 N Holly Street, Oakwood, Texas 75855

<https://www.oakwoodisd.net>

School District's Address, City, State, ZIP Code

School District'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.

This sample worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Sample Tax Rate Calculation, Taxing Units Other Than School Districts*.

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.

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 one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$ 146,700,594.66
2.	<b>2018 tax ceilings and Chapter 313 limitations.</b> <b>A.</b> Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> ..... \$ 143,367,739.00 <b>B.</b> Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> ..... \$ 0.00 <b>C.</b> Add A and B.	\$ 143,367,739.00
3.	<b>Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,332,855.66
4.	<b>2018 total adopted tax rate</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	\$ 1.2444 /\$100
5.	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> <b>A.</b> Original 2018 ARB values: ..... \$ 0.00 <b>B.</b> 2018 values resulting from final court decisions: ..... - \$ 0.00 <b>C.</b> 2018 value loss. Subtract B from A.	\$ 0.00
6.	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 3,332,855.66
7.	<b>2018 taxable value of property in territory the school deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory.	\$ 0.00

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

<sup>2</sup> Tex. Tax Code § 26.012(6)

In	Effective Tax Rate Authority	Amount/Rate
8.	<p><b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p><b>A. Absolute exemptions.</b> Use 2018 market value: ..... \$ <u>5,000.00</u></p> <p><b>B. Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>50,000.00</u></p> <p><b>C. Value loss.</b> Add A and B.</p>	<p>\$ <u>55,000.00</u></p>
9.	<p><b>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.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p><b>A. 2018 market value:</b> ..... \$ <u>98,849.00</u></p> <p><b>B. 2019 productivity or special appraised value:</b> ..... - \$ <u>4,379.00</u></p> <p><b>C. Value loss.</b> Subtract B from A.</p>	<p>\$ <u>94,470.00</u></p>
10.	<p><b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.</p>	<p>\$ <u>149,470.00</u></p>
11.	<p><b>2018 adjusted taxable value.</b> Subtract Line 10 from Line 6.</p>	<p>\$ <u>3,183,385.66</u></p>
12.	<p><b>Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.</p>	<p>\$ <u>42,020.69</u></p>
13.	<p><b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.</p>	<p>\$ <u>1,188.31</u></p>
14.	<p><b>Adjusted 2018 taxes with refunds.</b> Add Lines 12 and 13.</p>	<p>\$ <u>43,209.00</u></p>
15.	<p><b>Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p><b>A. Certified values only:</b><sup>3</sup> ..... \$ <u>169,444,415.00</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0.00</u></p> <p><b>C. Total value.</b> Subtract B from A.</p>	<p>\$ <u>169,444,415.00</u></p>
16.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><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.</p> <p>Enter the total value. .... \$ <u>2,627,345.00</u></p> <p><b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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).</p> <p>Enter the total value. .... + \$ <u>0.00</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$ <u>2,627,345.00</u></p>

<sup>3</sup> Tax, Tax Code § 28.012(6)

Line	Effective Tax Rate Activity	Amount/Rate
17.	<b>2019 tax ceilings and Chapter 313 limitations.</b>	
	A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>4</sup> .....	\$ 8,026,581
	B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>5</sup> .....	\$ 0
	C. Add A and B.	\$ 8,026,581
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$ 164,045,179.00
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$ 0.00
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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 school district after Jan. 1, 2018, and be located in a new improvement.	\$ 623,438.00
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$ 623,438.00
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$ 163,421,741.00
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	\$ .02644 /\$100
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$ 0.00

**SECTION 2: Voter-Approval Tax Rate**

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. 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 school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the voter-approval tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Activity	Amount/Rate
25.	<b>2019 voter-approval M&amp;O rate.</b> The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR).	
	A. The rate equal to the 2019 state compression percentage times \$1.00 .....	\$ .93
	B. The greater of:	
	(i) 2018 M&O - (\$1.00 + DTR reduction) OR	
	(ii) \$0.04 per \$100 of taxable value .....	\$ 0.06
	C. Add A and B.	\$ 0.99

<sup>4</sup> Tex. Tax Code § 26.012(b)(A)(i)  
<sup>5</sup> Tex. Tax Code § 26.012(b)(A)(ii)

Line	Voter-Approval Tax Rate Activity	Amount Rate
26.	<p><b>Total 2019 debt to be paid with property tax revenue.</b>                      Debt means the interest and principal that will be paid on debts that:</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 school district's budget as M&amp;O expenses.</li> </ul> <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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>302,500.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ <u>0.00</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>0.00</u></p> <p>D. Adjust debt: Subtract B and C from A.</p>	<p>\$ <u>302,500.00</u></p>
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ <u>0.00</u>
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.	\$ <u>302,500.00</u>
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<u>100</u> %
30.	2019 debt adjusted for collections. Divide line 28 by line 29.	\$ <u>302,500.00</u>
31.	2019 total taxable value. Enter amount on line 18.	\$ <u>164,045,179.00</u>
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$ <u>.18440</u> /\$100
33.	2019 voter-approval tax rate. Add lines 25 and 32.	\$ <u>1.17440</u> /\$100

**SECTION 3: Additional Rollback Protection for Pollution Control**

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district 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 for Pollution Control Activity	Amount Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>4</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>7</sup>	\$ _____
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.	\$ _____
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$ _____ /\$100
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$ _____ /\$100

<sup>4</sup> Tex. Tax Code § 28.045(d)  
<sup>7</sup> Tex. Tax Code § 28.045(l)

**SECTION 4: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations) ..... \$ \_\_\_\_\_

Vote-Approval Tax Rate (Line 33) ..... \$ \_\_\_\_\_

Rollback tax rate adjusted for pollution control (Line 37) ..... \$ \_\_\_\_\_

**SECTION 5: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the school board.

**print here** ▶ Robin Shafer, PCAC  
 Printed Name of School District Representative

**sign here** ▶ **Robin Shafer** Digitally signed by Robin Shafer  
 School District Representative Date: 2019.08.07 16:48:18 -05'00'

08/07/2019  
 Date

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 36 DISD M&O

1. 2018 Total Taxable Value	162,312,109
2. 2018 Taxable value of over-65/Disabled Homesteads with tax Ceiling	4,886,696
3. Preliminary 2018 Adjusted tax value	157,425,413
4. 2018 Total Tax Rate	1.17 / \$100
5. 2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
6. 2018 Taxable value, adjusted for court ordered reductions	157,425,413
7. 2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
8. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	0
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	64,271
8C. Value Loss	64,271
9. 2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	218,626
9B. 2019 Productivity Or Special Appraised Value	6,566
9C. Value Loss	212,060
10. Total Adjustments For Lost Value	276,331
11. 2018 Adjusted Taxable Value	157,149,082
12. 2018 Adjusted Taxes	1,838,644.26
13. Taxes Refunded For Years Preceeding Tax Year 2018	7,587.00
14. 2018 Adjusted taxes with refunds	1,846,231.26
15. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
15A. Certified Values only	169,673,376
15B. Pollution Control Exemptions	0
15C. Total 2019 value.	169,673,376
16. Total Value of properties under protest or not included in certified appraisal roll	
16A. 2019 Taxable Value of properties under protest.	1,136,440
16B. 2019 Value of properties not under protest or included on certified appraisal roll	0
16C. Total value under protest or not certified.	1,136,440
17. 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	5,463,192
18. 2019 Total Taxable Value	165,346,624
19. 2019 Total Taxable Value of properties annexed after Jan 2018	0
20. 2019 Total Taxable value of new improvements and new personal property	2,862,556
21. Total adjustments to 2019 taxable value	2,862,556
22. 2019 Adjusted Taxable value	162,484,068
23. 2019 Effective Tax Rate	1.136253 / \$100

*2019 voter approval  
tax rate -  
1.0684*

2019 ROLLBACK TAX RATE WORKSHEET

24. 2018 Maintenance And Operations Tax Rate	1.17 / \$100
25. 2019 Maintenance and Operations compressed rate	0.780039 / \$100
26. 2019 Rollback maintenance and operation rate.	
26A. Compressed or Rollback M&O Rate + 0.04	0
26B. Enter Line 51 from the "State Aid Template" + 0.04	1.0684
26C. Enter the lesser of Rate A or Rate B.	0 / \$100
27. Debt to be paid with 2019 property taxes and sales tax revenue	0.00
28. 2018 Certified excess debt collection	0.00
29. Adjusted 2019 debt	0.00
30. Certified 2019 anticipated collection Rate Percent	0.00 %
31. 2019 Debt adjusted for collection	0
32. 2019 captured appraised value of real property in a Tax Increment Financing	0

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 36 DISD M&O

33. 2019 Total taxable value	
34. 2019 Debt Tax Rate	165346624 / \$100
35. 2019 Rollback Tax Rate	0 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

36. Certified expenses from TCEQ	0
37. 2019 Total Taxable value	165346624
38. Additional rate for For Pollution Control	0 / \$100
39. 2019 Rollback tax rate adjusted for Pollution Control	0 / \$100