

2018 Sample Tax Rate Calculation Worksheet School Districts

School District's Name _____ Phone (area code and number) _____

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.

STEP 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.	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 one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).	\$2,152,289,156.64
2.	2017 tax ceilings and Chapter 313 limitations. A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$ _____ B. Enter 2017 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). ² \$ _____ C. Add A and B.	\$.00
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,152,289,156.64
4.	2017 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).	\$1.320000 / \$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$ _____ B. 2017 values resulting from final court decisions: - \$ _____ C. 2017 value loss. Subtract B from A.	\$.00
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$2,152,289,156.64

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate
7.	2017 taxable value of property in territory the school deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.	\$.00
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 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.	
	A. Absolute exemptions. Use 2017 market value:	\$.00
	B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$	1,019,292.00
	C. Value loss. Add A and B.	\$ 1,019,292.00
9.	2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.	
	A. 2017 market value:	\$
	B. 2018 productivity or special appraised value:	-\$
	C. Value loss. Subtract B from A.	\$.00
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 1,019,292.00
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6.	2,151,269,865.00
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 28,396,762.21
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$.00
14.	Adjusted 2017 taxes with refunds. Add Lines 12 and 13.	\$ 28,396,762.21
15.	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 17). These homesteads include homeowners age 65 or older or disabled.	
	A. Certified values only: ³	\$
	B. 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:	-\$
	C. Total value. Subtract B from A.	\$ 948,093,718.00

³ Tex. Tax Code § 26.012(6)

M&O

25. Maintenance and Operations (M&O) tax rate. Enter \$1.50 if the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	1.500000
26. Multiply line 25 times 0.6567.	1.000050
27. 2018 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.06(f)(2)(A) and (B).	1.040050
28. Total 2018 debt to be paid with property 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 school district's budget as M&O expenses. 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: B. Subtract unencumbered fund amount used to reduce total debt. 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. D. Adjust debt: Subtract B and C from A.	
29. Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$
30. Adjusted 2018 debt. Subtract line 29 from line 28D.	\$
31. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
32. 2018 debt adjusted for collections. Divide line 30 by line 31.	\$
33. 2018 total taxable value. Enter amount on line 18.	\$ 2,951,785,883
34. 2018 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	0.000000
35. 2018 rollback tax rate. Add lines 27 and 34.	1.040050

STEP 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 step 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.

36. 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.	\$
37. 2018 total taxable value. Enter the amount from line 33 of the Sample Rollback Tax Rate Worksheet.	\$ 2,951,785,883
38. Additional rate for pollution control. Divide line 36 by line 37 and multiply by \$100.	0.000000
39. 2018 rollback tax rate, adjusted for pollution control. Add line 36 and line 35.	1.040050

STEP 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)	0.963958
Rollback Tax Rate (Line 35)	1.040050
Rollback tax rate adjusted for pollution control (Line 39)	1.040050

STEP 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 **CYNTHIA AGUILAR REAGAN COUNTY TAX ASSESSOR-COLLECTOR**

sign here *Cynthia Aguilar* **8/10/18**

School District Representative

Tax Code § 26.04(b)
Tax Code § 26.04(c)

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2.	2017 tax ceilings and Chapter 313 limitations. A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$ _____ B. Enter 2017 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.) ² \$ _____ C. Add A and B.	\$.00
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,152,289,156.64
4.	2017 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).	\$1.320000 /\$100
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6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$2,152,289,156.64

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 20.012(6)

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7.	2017 taxable value of property in territory the school deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.	\$.00
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9.	2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017. A. 2017 market value: \$ B. 2018 productivity or special appraised value: - \$ C. Value loss. Subtract B from A.	\$00
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 1,019,292.00
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6.	2,151,269,865.00
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 28,396,762.21
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$00
14.	Adjusted 2017 taxes with refunds. Add Lines 12 and 13.	\$ 28,396,762.21
15.	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 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ⁹ \$ B. 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: - \$ C. Total value. Subtract B from A.	2,948,093,718.00

⁹ Tax. Tax Code § 26.012(6)

I&S

25. Maintenance and Operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50	1.500000
26. Multiply line 25 times 0.6667	1.000050
27. 2018 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.09(n)(2)(A) and (B)	1.040050
28. Total 2018 debt to be paid with property 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 school district's budget as M&O expenses. 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 approval district budget payments. Enter debt amount	\$ 18,650,000.00
B. Subtract unencumbered fund amount used to reduce total debt	\$
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	\$
D. Adjust debt. Subtract B and C from A	\$ 18,650,000.00
29. Certified 2017 excess debt collections. Enter the amount certified by the collector	\$
30. Adjusted 2018 debt. Subtract line 29 from line 28D.	\$ 18,650,000.00
31. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent	100.00%
32. 2018 debt adjusted for collections. Divide line 30 by line 31	\$ 18,650,000.00
33. 2018 total taxable value. Enter amount on line 18	\$ 1,189,982,883
34. 2018 debt tax rate. Divide line 32 by line 33 and multiply by \$100	0.584642
35. 2018 rollback tax rate. Add lines 27 and 34	1.624692

STEP 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 step 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.

36. 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	\$
37. 2018 total taxable value. Enter the amount from line 33 of the Sample Rollback Tax Rate Worksheet	\$ 3,189,982,883
38. Additional rate for pollution control. Divide line 36 by line 37 and multiply by \$100	0.000000
39. 2018 rollback tax rate, adjusted for pollution control. Add line 35 and line 38	1.624692

STEP 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)	0.891845
Rollback Tax Rate (Line 35)	1.624692
Rollback tax rate adjusted for pollution control (Line 39)	1.624692

STEP 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 **CYNTHIA AGUILAR REACAN, COUNTY TAX ASSESSOR-COLLECTOR**

sign here *Cynthia Aguilar Reacan*

School District Representative Date **8/10/18**