

2019 Tax Rate Calculation Worksheet

GUADALUPE COUNTY - County General Fund

Effective Tax Rate (No New Taxes) GUADALUPE COUNTY

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.

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 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). ¹	\$13,196,910,836
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$1,896,191,330
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$11,300,719,506
4. 2018 total adopted tax rate.	\$0.330900/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$11,300,719,506
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 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)

2019 Tax Rate Calculation Worksheet (continued)
GUADALUPE COUNTY - County General Fund

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$4,829,539</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$93,805,460</p> <p>C. Value loss. Add A and B.⁵ \$98,634,999</p>	
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$0</p> <p>B. 2019 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁶ \$0</p>	
10.	<p>Total adjustments for lost value. Add lines 7, 8C and 9C.</p>	\$98,634,999
11.	<p>2018 adjusted taxable value. Subtract line 10 from line 6.</p>	\$11,202,084,507
12.	<p>Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.</p>	\$37,067,697
13.	<p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷</p>	\$84,660
14.	<p>Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0".⁸</p>	\$0
15.	<p>Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹</p>	\$37,152,357
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only: \$13,582,025,097</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$5,521,015</p>	

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

2019 Tax Rate Calculation Worksheet (continued)
GUADALUPE COUNTY - County General Fund

<p>16. (cont.)</p>	<p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$13,587,546,112</p>	
<p>17.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$301,335,450</p> <p>B. 2019 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 at 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 + \$20,207,054</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
GUADALUPE COUNTY - County General Fund

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$321,542,504
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$2,081,634,904
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$11,827,453,712
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$435,897,924
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$435,897,924
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$11,391,555,788
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.3261/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$0.3763/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate GUADALUPE COUNTY - County General Fund

The rollback tax rate is split into two separate rates:

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

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.313900/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$11,202,084,507
28.	<p>2018 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$35,163,343</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$7,698,786</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

Rollback Tax Rate (continued) GUADALUPE COUNTY - County General Fund

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$80,312</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$42,942,441</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$11,391,555,788
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.3769/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.4070/\$100

Rollback Tax Rate (continued) GUADALUPE COUNTY - County General Fund

32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (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 unit's budget as M&O expenses.</p> <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. Enter debt amount. \$2,345,198</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract amount paid from other resources. -\$0</p> <p>D: Adjusted debt. Subtract B and C from A. \$2,345,198</p>	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$2,345,198
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$2,345,198
37.	2019 total taxable value. Enter the amount on line 19.	\$11,827,453,712
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0198/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.4268/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.4810/\$100

Additional Sales Tax to Reduce Property Taxes GUADALUPE COUNTY - County General Fund
 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.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2018, skip this line.	\$0
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. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² -OR- Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$8,153,528
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$11,827,453,712
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0689/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.3763/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.3763/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.4810/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4121/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control GUADALUPE COUNTY - County General Fund

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.

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. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$11,827,453,712
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.4121/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.3763
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4121
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.4121/\$100

Taxing Unit Representative Name and Signature

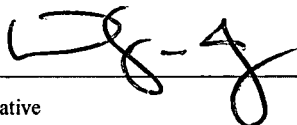
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Print Here

Daryl John

Printed Name of Taxing Unit Representative

Sign Here



Taxing Unit Representative

Date

8-15-2019

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: GUADALUPE COUNTY

Date: 08/15/2019

	County General Fund	LATERAL ROAD
1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$11,300,719,506	\$11,303,344,793
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.330900	0.051000
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$84,660	\$13,459
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$37,478,741	\$5,778,165
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$11,827,453,712	\$11,819,231,256
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.376300	0.000000
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$44,506,708	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$43,256,906	
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$44,506,708	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$1,249,802	

2019 Tax Rate Calculation Worksheet

GUADALUPE COUNTY - LATERAL ROAD

Effective Tax Rate (No New Taxes) GUADALUPE COUNTY

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.

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 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). ¹	\$13,195,354,572
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$1,892,009,779
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$11,303,344,793
4. 2018 total adopted tax rate.	\$0.051000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: -\$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$11,303,344,793
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 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)

2019 Tax Rate Calculation Worksheet (continued)
GUADALUPE COUNTY - LATERAL ROAD

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$4,829,539</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$100,684,626</p> <p>C. Value loss. Add A and B.⁵ \$105,514,165</p>	
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$0</p> <p>B. 2019 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁶ \$0</p>	
10.	<p>Total adjustments for lost value. Add lines 7, 8C and 9C. \$105,514,165</p>	
11.	<p>2018 adjusted taxable value. Subtract line 10 from line 6. \$11,197,830,628</p>	
12.	<p>Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100. \$5,710,893</p>	
13.	<p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷ \$13,459</p>	
14.	<p>Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0".⁸ \$0</p>	
15.	<p>Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹ \$5,724,352</p>	
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only: \$13,575,790,625</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

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

2019 Tax Rate Calculation Worksheet (continued)
GUADALUPE COUNTY - LATERAL ROAD

<p>16. (cont.)</p>	<p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$13,575,790,625</p>	
<p>17.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$300,697,523</p> <p>B. 2019 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 at 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 + \$20,207,054</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
GUADALUPE COUNTY - LATERAL ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$320,904,577
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$2,077,463,946
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$11,819,231,256
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$435,822,268
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$435,822,268
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$11,383,408,988
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.0502/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$0.3763/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate GUADALUPE COUNTY - LATERAL ROAD

The rollback tax rate is split into two separate rates:

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

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.051000/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$11,197,830,628
28.	<p>2018 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$5,710,893</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

Rollback Tax Rate (continued) GUADALUPE COUNTY - LATERAL ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$13,459</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$5,724,352</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$11,383,408,988
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.0502/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.0542/\$100

Rollback Tax Rate (continued) GUADALUPE COUNTY - LATERAL ROAD

32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (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 unit's budget as M&O expenses.</p> <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. Enter debt amount. \$0</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract amount paid from other resources. -\$0</p> <p>D: Adjusted debt. Subtract B and C from A. \$0</p>	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$0
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$0
37.	2019 total taxable value. Enter the amount on line 19.	\$11,819,231,256
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.0542/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.4810/\$100

Additional Sales Tax to Reduce Property Taxes GUADALUPE COUNTY - LATERAL ROAD
 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.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2018, skip this line.	\$0
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. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² -OR- Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$8,153,528
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$11,819,231,256
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0689/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.3763/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.3763/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.4810/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4128/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control GUADALUPE COUNTY - LATERAL ROAD

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.

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. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$11,819,231,256
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.4128/\$100

25 Tex. Tax Code § 26.045(d)

26 Tex. Tax Code § 26.045(i)

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)	\$0.3763
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4128
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.4128/\$100

2019 Tax Rate Calculation Worksheet⁵

York Creek Water District

Effective Tax Rate (No New Taxes) York Creek Water District

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.

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 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). ¹	\$2,026,418,258
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$2,026,418,258
4. 2018 total adopted tax rate.	\$0.004800/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$2,026,418,258
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 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)

2019 Tax Rate Calculation Worksheet (continued)
York Creek Water District

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$39,189</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$982,601</p> <p>C. Value loss. Add A and B.⁵</p>	\$1,021,790
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$973,035</p> <p>B. 2019 productivity or special appraised value: - \$5,290</p> <p>C. Value loss. Subtract B from A.⁶</p>	\$967,745
10.	<p>Total adjustments for lost value. Add lines 7, 8C and 9C.</p>	\$1,989,535
11.	<p>2018 adjusted taxable value. Subtract line 10 from line 6.</p>	\$2,024,428,723
12.	<p>Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.</p>	\$97,172
13.	<p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷</p>	\$28
14.	<p>Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0".⁸</p>	\$0
15.	<p>Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹</p>	\$97,200
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only: \$2,232,033,749</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

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

2019 Tax Rate Calculation Worksheet (continued)
York Creek Water District

16. (cont.)	<p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$2,232,033,749</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$18,952,944</p> <p>B. 2019 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
York Creek Water District

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$18,952,944
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$2,250,986,693
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$54,164,555
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$54,164,555
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$2,196,822,138
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.0044/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate York Creek Water District

The rollback tax rate is split into two separate rates:

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

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.004800/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$2,024,428,723
28.	2018 M&O taxes.	
	A. Multiply line 26 by line 27 and divide by \$100.	\$97,172
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$0
	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 units, enter "0."	+ \$0
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0

Rollback Tax Rate (continued) York Creek Water District

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$28</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$97,200</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$2,196,822,138
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.0044/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.0047/\$100

Rollback Tax Rate (continued) York Creek Water District

<p>32.</p>	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (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 unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$0 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$0</p>	
<p>33.</p>	<p>Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	<p>\$0</p>
<p>34.</p>	<p>Adjusted 2019 debt. Subtract line 33 from line 32D.</p>	<p>\$0</p>
<p>35.</p>	<p>Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	<p>100.000000%</p>
<p>36.</p>	<p>2019 debt adjusted for collections. Divide line 34 by line 35.</p>	<p>\$0</p>
<p>37.</p>	<p>2019 total taxable value. Enter the amount on line 19.</p>	<p>\$2,250,986,693</p>
<p>38.</p>	<p>2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	<p>\$0.0000/\$100</p>
<p>39.</p>	<p>2019 rollback tax rate. Add lines 31 and 38.</p>	<p>\$0.0047/\$100</p>
<p>40.</p>	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.</p>	<p>\$/ \$100</p>

Additional Sales Tax to Reduce Property Taxes York Creek Water District

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.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2018, skip this line.	\$0
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 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.²²</p> <p style="text-align: center;">-OR-</p> <p>Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$2,250,986,693
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.0044/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.</p>	\$0.0044/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.0047/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.0047/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control York Creek Water District

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.

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. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$2,250,986,693
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.0047/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.0044
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.0047
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.0047/\$100

Taxing Unit Representative Name and Signature

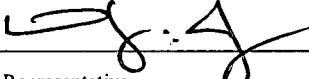
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Print Here

Daryl John

Printed Name of Taxing Unit Representative

Sign Here



Taxing Unit Representative

Date

7-31-19

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: York Creek Water District

Date: 07/31/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$2,026,418,258
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.004800
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$28
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$97,296
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$2,250,986,693
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.004400
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$99,043
8. Last year's total levy. Sum of line 4 for all funds.	\$97,296
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$99,043
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$1,747

2019 Tax Rate Calculation Worksheet

SCHERTZ-CIBOLO-U.C. ISD

Effective Tax Rate (No New Taxes) SCHERTZ-CIBOLO-U.C. ISD

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.

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).	\$5,758,015,108
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. ¹ \$611,905,512 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.) ² \$0 C. Add A and B. \$611,905,512	\$611,905,512
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$5,146,109,596
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).	1.490000/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$12,206,000 B. 2018 values resulting from final court decisions: - \$11,516,198 C. 2018 value loss. Subtract B from A: \$689,802	\$689,802
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$5,146,799,398
7.	2018 taxable value of property in territory the school deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2019 Tax Rate Calculation Worksheet (continued)

SCHERTZ-CIBOLO-U.C. ISD

8.	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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 2018 market value: \$242,689 B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: + \$89,723,501 C. Value loss. Total of A and B:	\$89,966,190
9.	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$150,942 B. 2019 productivity or special appraised value: - \$3,140 C. Value loss. Subtract B from A:	\$147,802
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$90,113,992
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$5,056,685,406
12.	Adjusted 2018 taxes. Multiply line 4 times line 11 and divide by \$100.	\$75,344,612
13.	Taxes refunded for years preceding tax year 2018: 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.	\$365,594
14.	Adjusted 2018 taxes with refunds. Add lines 12 and 13.	\$75,710,206
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³ \$5,889,017,224 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: - \$0 C. Total 2019 value. Subtract B from A.	\$5,889,017,224

3 Tex. Tax Code § 26.012(6)

2019 Tax Rate Calculation Worksheet (continued)

SCHERTZ-CIBOLO-U.C. ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$166,470,366</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$166,470,366</p>	<p style="margin-top: 100px;">\$166,470,366</p>
17.	<p>2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p style="text-align: right;">\$693,345,679</p> <p>B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p> <p style="text-align: right;">\$693,345,679</p>	<p style="margin-top: 100px;">\$693,345,679</p>

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2019 Tax Rate Calculation Worksheet (concluded)
SCHERTZ-CIBOLO-U.C. ISD

18.	2019 total taxable value. Add lines 15C and 16C. Subtract line 17C.	\$5,362,141,911
19.	Total 2019 taxable value of properties in territory annexed after January 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
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 unit after January 1, 2018 and be located in a new improvement.	\$212,615,162
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$212,615,162
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$5,149,526,749
23.	2019 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.4702/\$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.	\$0.0000

Voter-Approval Tax Rate SCHERTZ-CIBOLO-U.C. ISD

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

1. **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.

2. **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.

SCHERTZ-CIBOLO-U.C. ISD

25.	<p>2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A),(B) and (C).</p> <p>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).</p> <p>A. The rate equal to the 2019 state compression percentage times \$1.00 \$0.930000</p> <p>B. The greater of: (i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value \$0.040000</p> <p>C. Add A and B. \$0.970000</p>	
26.	<p>Total 2019 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.</p> <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: \$29,069,238</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$4,133,900</p> <p>C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$805,665</p> <p>D: Adjust debt: Subtract B and C from A. \$24,129,673</p>	
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.	\$24,129,673
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.	\$24,129,673
31.	2019 total taxable value. Enter amount on line 18.	\$5,362,141,911

32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0.4500/\$100
33.	2019 voter-approval tax rate. Add lines 25 and 32.	\$1.4200/\$100

Additional Rollback Protection for Pollution Control SCHERTZ-CIBOLO-U.C. ISD

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.

34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ ⁶ . The school district shall provide its tax assessor with a copy of the letter ⁷ .	\$0
35.	2019 total taxable value. Enter the amount from line 31 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$5,362,141,911
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0.0000/\$100
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1.4200/\$100

⁶ Tex. Tax Code § 26.045(d)

⁷ Tex. Tax Code § 26.045(i)

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)	\$0.0000
Voter-Approval Tax Rate (Line 33)	\$1.4200
Rollback Tax Rate Adjusted for Pollution Control (Line 37)	\$1.4200

School District Representative Name and Signature

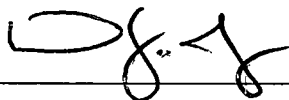
Enter the name of the person preparing the tax rate as authorized by the school board.

Print Here

Daryl Sohn

Printed Name of School District Representative

Sign Here



School District Representative

Date

8-1-19

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: SCHERTZ-CIBOLO-U.C. ISD

Date: 08/01/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$5,146,799,398
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.490000
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$365,594
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$77,052,905
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$5,362,141,911
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.470200
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$78,834,210
8. Last year's total levy. Sum of line 4 for all funds.	\$77,052,905
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$78,834,210
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$1,781,305

NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED TAX RATE

The Seguin Independent School District will hold a public meeting at 6:00 p.m, August 27, 2019 in the Seguin ISD Board Room, 1221 E. Kingsbury St., Seguin, Texas. The purpose of this meeting is to discuss the school district's tax rate that will be adopted. Public participation in the discussion is invited.

The school district has elected to adopt a tax rate before receiving the certified appraisal roll from the chief appraiser(s) of the appraisal district(s) and before adopting a budget. In accordance with Texas Tax Code, Section 26.05(g), the chief appraiser(s) of the appraisal district(s) in which the school district participates has (have) certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by the Texas Tax Code, Section 26.01(e). In accordance with the Texas Education Code, Section 44.004(j), following adoption of the tax rate, the school district will publish notice and hold another public meeting before the school district adopts a budget.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.990000/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.385000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year*</u>
Total appraised value** of all property	\$4,673,990,984	\$4,945,043,970
Total appraised value** of new property***	\$54,859,100	\$53,505,838
Total taxable value**** of all property	\$3,011,954,269	\$3,188,547,715
Total taxable value**** of new property***	\$52,270,728	\$49,699,203

*All values identified are based on estimate(s) of taxable value received pursuant to Section 26.01(e), Tax Code.

**Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

*** "New property" is defined by Section 26.012(17), Tax Code.

**** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$131,244,858

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.060000	\$0.360000*	\$1.420000	\$7,204	\$3,085
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.089800	\$0.429660*	\$1.519460	\$7,404	\$3,126
Proposed Rate	\$0.990000	\$0.385000*	\$1.375000	\$7,575	\$3,970

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$175,523	\$183,156
Average Taxable Value of Residences	\$147,192	\$154,606
Last Year's Rate Versus Proposed Rate per \$100	\$1.420000	\$1.375000
Taxes Due on Average Residence	\$2,090.13	\$2,125.83
Increase (Decrease) in Taxes		\$35.70

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.432010. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.432010.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$29,068,061
Interest & Sinking Fund Balance(s)	\$9,403,415

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

2019 Tax Rate Calculation Worksheet

Date: 08/13/2019 09:50 AM

School Districts

Seguin ISD - I&S (Current Template)

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

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

This worksheet is provided 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.	
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).	\$3,687,243,404
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. ¹	\$581,514,935
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.) ²	\$0
C. Add A and B.	\$581,514,935
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$3,105,728,469
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).	\$0.360000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value:	
A. Original 2018 ARB Values:	\$1,124,881
B. 2018 values resulting from final court decisions:	\$15,564,848
C. 2018 value loss. Subtract B from A.	\$-14,439,967
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$3,091,288,502
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
8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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 2018 market value:	\$0
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$0
C. Value loss. Add A and B.	\$0
9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$0
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$3,091,288,502
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$11,128,638
13. Taxes refunded for years preceding tax year 2018. 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.	\$0
14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$11,128,638
15. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.	\$3,740,558,924
A. Certified values only:³	\$-0
B. 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:	
C. Total value. Subtract B from A.	\$3,740,558,924
16. Total value of properties under protest or not included on certified appraisal roll.	
A. 2019 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.	\$0
B. 2019 value of properties not under protest or included on certified appraisal roll. 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	\$20,207,054

<p>exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	\$20,207,054
<p>17. 2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p>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.)⁵</p> <p>C. Add A and B.</p>	<p>\$641,831,585</p> <p>\$0</p> <p>\$641,831,585</p>
18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$3,118,934,393
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
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.	\$49,699,203
21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.	\$49,699,203
22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.	\$3,069,235,190
23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$0.362586/\$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.	\$1.996846/\$100

¹Tex. Tax Code Section 26.012(14)²Tex. Tax Code Section 26.012(6)³Tex. Tax Code Section 26.012(6)⁴Tex. Tax Code Section 26.012(6)(A)(i)⁵Tex. Tax Code Section 26.012(6)(A)(ii)

STEP 2: Voter-Approval Tax Rate

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

1. **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.
2. **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 rollback tax rate.

Voter-Approval Tax Rate Activity	Amount/Rate
25. 2019 voter-approval M&O rate. 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 State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).	\$0.9300
A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00	\$0.060000
B. The greater of: (i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	\$0.060000
C. Add A and B.	\$0.990000
26. Total 2019 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:	\$13,786,022
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
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.	\$0
D. Adjust debt: Subtract B and C from A.	\$13,786,022
27. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
28. Adjusted 2019 debt. Subtract line 27 from line 26D.	\$13,786,022
29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
30. 2019 debt adjusted for collections. Divide line 28 by line 29.	\$13,786,022
31. 2019 total taxable value. Enter amount on line 18.	\$3,118,934,393
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0.442010/\$100

33. 2019 voter-approval tax rate. Adds lines 25c and 32.

\$1.432010/\$100

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.

34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
35. 2019 total taxable value. Enter the amount from line 31 of the Rollback Tax Rate Worksheet.	\$3,118,934,393
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0/\$100
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1.432010/\$100

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)	\$1.996846
Voter-Approval Tax Rate (Line 33)	\$1.432010
Rollback tax rate adjusted for pollution control (Line 37)	\$1.432010

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

Printed Name of School District Representative

Sign here

School District Representative

Ty Hh

Date

8/13/19

⁶Tex. Tax Code Section 26.045(d)

⁷Tex. Tax Code Section 26.045(i)

2019 Tax Rate Calculation Worksheet

Date: 08/13/2019 09:51 AM

School Districts**Seguin Independent School District**

School District's Name

1221 E. Kingsbury

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

(830) 401-8622

Phone (area code and number)

www.seguin.k12.tx.us

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 worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-358 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

This worksheet is provided 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.

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).	\$3,593,469,204
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. ¹	\$581,514,935
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.) ²	\$93,774,200
C. Add A and B.	\$675,289,135
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,918,180,069
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).	\$1.060000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value:	
A. Original 2018 ARB Values:	\$1,124,881
B. 2018 values resulting from final court decisions:	\$15,564,848
C. 2018 value loss. Subtract B from A.	\$-14,439,967
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$2,903,740,102
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
8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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>A. Absolute exemptions. Use 2018 market value:</p>	\$0
<p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:</p>	\$0
<p>C. Value loss. Add A and B.</p>	\$0
<p>9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value:</p> <p>B. 2019 productivity or special appraised value:</p> <p>C. Value loss. Subtract B from A.</p>	\$0 \$0 \$0
<p>10. Total adjustments for lost value. Add Lines 7, 8C and 9C.</p>	\$0
<p>11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.</p>	\$2,903,740,102
<p>12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	\$30,779,645
<p>13. Taxes refunded for years preceding tax year 2018. 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>	\$0
<p>14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.</p>	\$30,779,645
<p>15. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³</p> <p>B. 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:</p> <p>C. Total value. Subtract B from A.</p>	\$3,653,133,873 \$-0 \$3,653,133,873
<p>16. Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 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.</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. 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</p>	\$0 \$20,207,054

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.

C. Total value under protest or not certified: Add A and B.

	\$20,207,054
17. 2019 tax ceilings and Chapter 313 limitations.	\$641,831,585
A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	
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.) ⁵	\$87,425,051
C. Add A and B.	\$729,256,636
18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$2,944,084,291
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
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.	\$49,699,203
21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.	\$49,699,203
22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.	\$2,894,385,088
23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$1.063426/\$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.	\$0.000000/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

STEP 2: Voter-Approval Tax Rate

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

1. **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.
2. **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 rollback tax rate.

Voter-Approval Tax Rate Activity	Amount/Rate
<p>25. 2019 voter-approval M&O rate. 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 State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).</p>	\$0
<p>A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00</p>	\$0.040000
<p>B. The greater of: (i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value</p>	\$0.040000
<p>C. Add A and B.</p>	\$0.040000
<p>26. Total 2019 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.</p>	
<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:</p>	\$0
<p>B. Subtract unencumbered fund amount used to reduce total debt.</p>	\$0
<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.</p>	\$0
<p>D. Adjust debt: Subtract B and C from A.</p>	\$0
<p>27. Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	\$0
<p>28. Adjusted 2019 debt. Subtract line 27 from line 26D.</p>	\$0
<p>29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	0%
<p>30. 2019 debt adjusted for collections. Divide line 28 by line 29.</p>	\$0
<p>31. 2019 total taxable value. Enter amount on line 18.</p>	\$2,944,084,291
<p>32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.</p>	\$0/\$100

33. 2019 voter-approval tax rate. Adds lines 25c and 32.

\$0.040000/\$100

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.

34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
35. 2019 total taxable value. Enter the amount from line 31 of the Rollback Tax Rate Worksheet.	\$2,944,084,291
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0/\$100
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$0.040000/\$100

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)	\$1.063426
Voter-Approval Tax Rate (Line 33)	\$0.040000
Rollback tax rate adjusted for pollution control (Line 37)	\$0.040000

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 Anthony Hillberg
Printed Name of School District Representative

gn here _____
School District Representative

_____ Date

⁶Tex. Tax Code Section 26.045(d)

⁷Tex. Tax Code Section 26.045(i)

8/13/19

Combined with IAS to calculate effective rate due to Chapter 313 valuations.

to actual

2019 Tax Rate Calculation Worksheet

Date: 09/24/2019 01:40 PM

School Districts

MARION INDEPENDENT SCHOOL DISTRICT

(830) 914-2803

School District's Name

Phone (area code and number)

211 W Otto St., Marion, TX 78124

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

This worksheet is provided 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.	
Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll day. 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).	\$712,298,893
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. ¹	\$96,753,551
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.) ²	\$0
C. Add A and B.	\$96,753,551
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$615,545,342
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).	\$1.3500/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value:	
A. Original 2018 ARB Values:	\$0
B. 2018 values resulting from final court decisions:	\$0
C. 2018 value loss. Subtract B from A.	\$0

6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$615,545,342
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
8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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 2018 market value:	\$234
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$8,013,740
C. Value loss. Add A and B.	\$8,013,974
9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. 2018 market value:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$8,013,974
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$607,531,368
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$8,201,673
13. Taxes refunded for years preceding tax year 2018. 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.	\$0
14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$8,201,673
15. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³	\$743,207,738
B. 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
C. Total value. Subtract B from A.	\$743,207,738

<p>16. Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 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.</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. 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). Enter the total value.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$20,704,376</p> <p>\$0</p> <p>\$20,704,376</p>
<p>17. 2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p>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.⁵</p> <p>C. Add A and B.</p>	<p>\$108,483,342</p> <p>\$0</p> <p>\$108,483,342</p>
<p>18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p>\$655,428,772</p>
<p>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.</p>	<p>\$0</p>
<p>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.</p>	<p>\$26,389,284</p>
<p>21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.</p>	<p>\$26,389,284</p>
<p>22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.</p>	<p>\$629,039,488</p>
<p>23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.</p>	<p>\$1.3038/\$100</p>
<p>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.</p>	<p>\$0/\$100</p>

^x Tax Code Section 26.012(14)

¹ Tax Code Section 26.012(6)

² Tax Code Section 26.012(6)

⁴ Tax Code Section 26.012(6)(A)(i)

⁵ Tax Code Section 26.012(6)(A)(ii)

STEP 2: Voter-Approval Tax Rate

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

1. **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.
2. **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 rollback tax rate.

Voter-Approval Tax Rate Activity	Amount/Rate
<p>25. 2019 voter-approval M&O rate. 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 State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).</p> <p>A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00</p> <p style="text-align: right;">\$0.9300</p> <p>B. The greater of:</p> <p>(i) 2018 M&O - (\$1.00 + DTR reduction)</p> <p style="padding-left: 20px;">OR</p> <p>(ii) \$0.04 per \$100 of taxable value</p> <p style="text-align: right;">\$0.1384</p> <p style="text-align: right;">\$1.0684</p> <p>C. Add A and B.</p>	
<p>26. Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol 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 school district's budget as M&O expenses. <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:</p> <p style="text-align: right;">\$2,503,666</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">\$0</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.</p> <p style="text-align: right;">\$0</p> <p>D. Adjust debt: Subtract B and C from A.</p> <p style="text-align: right;">\$2,503,666</p>	
<p>27. Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	\$0
<p>28. Adjusted 2019 debt. Subtract line 27 from line 26D.</p>	\$2,503,666
<p>29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.00%
<p>30. 2019 debt adjusted for collections. Divide line 28 by line 29.</p>	\$2,503,666

31. 2019 total taxable value. Enter amount on line 18.	\$655,428,772
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0.3819/\$100
33. 2019 voter-approval tax rate. Adds lines 25c and 32.	\$1.4503/\$100

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.

34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
35. 2019 total taxable value. Enter the amount from line 31 of the Rollback Tax Rate Worksheet.	\$655,428,772
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0/\$100
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1.4503/\$100

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)	\$1.3038
Voter-Approval Tax Rate (Line 33)	\$1.4503
Rollback tax rate adjusted for pollution control (Line 37)	\$1.4503

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 Bill Orr

Printed Name of School District Representative

sign here _____

School District Representative

_____ Date

⁶Tex. Tax Code Section 26.045(d)

⁷Tex. Tax Code Section 26.045(i)

2019 Tax Rate Calculation Worksheet

NAVARRO I.S.D.

Effective Tax Rate (No New Taxes) NAVARRO I.S.D.

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.

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).		\$1,021,911,056
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. ¹ 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.) ² C. Add A and B.	\$120,411,201 \$0	\$120,411,201
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.		\$901,499,855
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).		1.350000/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: B. 2018 values resulting from final court decisions: C. 2018 value loss. Subtract B from A:	\$0 - \$0	\$0
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.		\$901,499,855
7.	2018 taxable value of property in territory the school deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory.		\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)

2019 Tax Rate Calculation Worksheet (continued)

NAVARRO I.S.D.

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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>A. Absolute exemptions. Use 2018 market value: \$1,418,191</p> <p>B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: + \$6,227,965</p> <p>C. Value loss. Total of A and B:</p>	\$7,646,156
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$0</p> <p>B. 2019 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A:</p>	\$0
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$7,646,156
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$893,853,699
12.	Adjusted 2018 taxes. Multiply line 4 times line 11 and divide by \$100.	\$12,067,024
13.	Taxes refunded for years preceding tax year 2018: 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.	\$19,258
14.	Adjusted 2018 taxes with refunds. Add lines 12 and 13.	\$12,086,282
15.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³ \$1,067,610,978</p> <p>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: - \$0</p> <p>C. Total 2019 value. Subtract B from A.</p>	\$1,067,610,978

3 Tex. Tax Code § 26.012(6)

2019 Tax Rate Calculation Worksheet (continued)

NAVARRO I.S.D.

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$11,742,813</p> <p>B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$11,742,813</p>	
17.	<p>2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p style="text-align: right;">\$131,784,441</p> <p>B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p> <p style="text-align: right;">\$131,784,441</p>	

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2019 Tax Rate Calculation Worksheet (concluded)

NAVARRO I.S.D.

18.	2019 total taxable value. Add lines 15C and 16C. Subtract line 17C.	\$947,569,350
19.	Total 2019 taxable value of properties in territory annexed after January 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
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 unit after January 1, 2018 and be located in a new improvement.	\$32,591,429
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$32,591,429
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$914,977,921
23.	2019 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.3209/\$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.	\$0.0000

Voter-Approval Tax Rate NAVARRO I.S.D.

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

1. **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.

2. **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.

NAVARRO I.S.D.

25.	<p>2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A),(B) and (C).</p> <p>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).</p> <p>A. The rate equal to the 2019 state compression percentage times \$1.00 \$0.930000</p> <p>B. The greater of: (i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value \$0.105900</p> <p>C. Add A and B. \$1.035900</p>	
26.	<p>Total 2019 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.</p> <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: \$2,462,900</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$0</p> <p>D: Adjust debt: Subtract B and C from A. \$2,462,900</p>	
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.	\$2,462,900
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.	\$2,462,900
31.	2019 total taxable value. Enter amount on line 18.	\$947,569,350

32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0.2599/\$100
33.	2019 voter-approval tax rate. Add lines 25 and 32.	\$1.2958/\$100

Additional Rollback Protection for Pollution Control NAVARRO I.S.D.

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.

34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ ⁶ . The school district shall provide its tax assessor with a copy of the letter ⁷ .	\$0
35.	2019 total taxable value. Enter the amount from line 31 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$947,569,350
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0.0000/\$100
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1.2958/\$100

⁶ Tex. Tax Code § 26.045(d)

⁷ Tex. Tax Code § 26.045(i)

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)	\$0.0000
Voter-Approval Tax Rate (Line 33)	\$1.2958
Rollback Tax Rate Adjusted for Pollution Control (Line 37)	\$1.2958

School District Representative Name and Signature

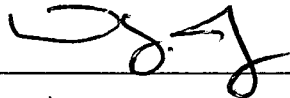
Enter the name of the person preparing the tax rate as authorized by the school board.

Print Here

Daryl Johnson

Printed Name of School District Representative

Sign Here



School District Representative

Date

7-31-19

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: NAVARRO I.S.D.

Date: 07/31/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$901,499,855
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.350000
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$19,258
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$12,189,506
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$947,569,350
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.320900
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$12,516,444
8. Last year's total levy. Sum of line 4 for all funds.	\$12,189,506
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$12,516,444
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$326,938

2019 Effective Tax Rate Worksheet

CITY OF SEGUIN

See pages 13 to 16 for an explanation of the effective tax 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 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). ¹	\$2,118,156,683
2.	2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$309,238,424
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$1,808,918,259
4.	2018 total adopted tax rate.	\$0.541200/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,808,918,259
7.	2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8.	2018 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$2,722,436 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$5,326,072 C. Value loss. Add A and B. ⁵	\$8,048,508

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)

5 Tex. Tax Code § 26.012(15)

2019 Effective Tax Rate Worksheet (continued)

CITY OF SEGUIN

9.	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$8,048,508
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$1,800,869,751
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$9,746,307
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$14,408
14.	Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$9,760,715
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$2,159,840,485 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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(15)

2019 Effective Tax Rate Worksheet (continued)

CITY OF SEGUIN

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$2,159,840,485</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$57,567,953</p> <p>B. 2019 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Effective Tax Rate Worksheet (continued)

CITY OF SEGUIN

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$57,567,953
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$340,508,098
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$1,876,900,340
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$6,414,533
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$46,685,320
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$53,099,853
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$1,823,800,487
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.5351/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2018 or in May 2019 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2019 Rollback Tax Rate Worksheet

CITY OF SEGUIN

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.276300/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$1,800,869,751
28.	2018 M&O taxes.	
	A. Multiply line 26 by line 27 and divide by \$100.	\$4,975,803
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$1,300,000
	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 units, enter "0."	+ \$0
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0

2019 Rollback Tax Rate Worksheet (continued)

CITY OF SEGUIN

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2018. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$7,356</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$6,283,159</p>	
29.	2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$1,823,800,487
30.	2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.3445/\$100
31.	2019 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.3720/\$100

2019 Rollback Tax Rate Worksheet (continued)

CITY OF SEGUIN

32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue.</p> <p>"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 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. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$5,673,506</p> <p>B: Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">-\$0</p> <p>C: Subtract amount paid from other resources.</p> <p style="text-align: right;">-\$120,000</p> <p>D: Adjusted debt. Subtract B and C from A.</p> <p style="text-align: right;">\$5,553,506</p>	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32.	\$5,553,506
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$5,553,506
37.	2019 total taxable value. Enter the amount on line 19.	\$1,876,900,340
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.2958/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.6678/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/\$100

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*.

Additional Sales Tax Rate Worksheet

CITY OF SEGUIN

41.	Units that adopted the sales tax in August or November 2018, or in January or May 2019. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2018, skip this line.	\$0
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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,300,000
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,876,900,340
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0692/\$100
45.	2019 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5351/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter line 46, do not subtract.</p>	\$0.5351/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.6678/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.5986/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
CITY OF SEGUIN**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,876,900,340
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.5986/\$100

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF SEGUIN

Date: 07/25/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,808,918,259
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.541200
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$14,408
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$9,804,274
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$1,876,900,340
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.535100
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$10,043,294
8. Last year's total levy. Sum of line 4 for all funds.	\$9,804,274
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$10,043,294
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$239,020

2019 Tax Rate Calculation Worksheet

CITY OF MARION

Effective Tax Rate (No New Taxes) CITY OF MARION

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.

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 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). ¹	\$54,454,726
2.	2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$9,841,099
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$44,613,627
4.	2018 total adopted tax rate.	\$0.490600/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$44,613,627
7.	2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 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)

2019 Tax Rate Calculation Worksheet (continued)
CITY OF MARION

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$8,384</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$1,683,081</p> <p>C. Value loss. Add A and B.⁵</p>	\$1,691,465
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$0</p> <p>B. 2019 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁶</p>	\$0
10.	<p>Total adjustments for lost value. Add lines 7, 8C and 9C.</p>	\$1,691,465
11.	<p>2018 adjusted taxable value. Subtract line 10 from line 6.</p>	\$42,922,162
12.	<p>Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.</p>	\$210,576
13.	<p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷</p>	\$156
14.	<p>Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0".⁸</p>	\$0
15.	<p>Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹</p>	\$210,732
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only: \$66,090,386</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

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

2019 Tax Rate Calculation Worksheet (continued)
CITY OF MARION

<p>16. (cont.)</p>	<p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D.</p>	<p align="right">\$66,090,386</p>
<p>17.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$299,634</p> <p>B. 2019 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
CITY OF MARION

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$299,634
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$11,042,923
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$55,347,097
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$8,171,572
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$8,171,572
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$47,175,525
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.4466/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/ \$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate CITY OF MARION

The rollback tax rate is split into two separate rates:

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

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.488300/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$42,922,162
28.	2018 M&O taxes.	
	A. Multiply line 26 by line 27 and divide by \$100.	\$209,588
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$0
	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 units, enter "0."	+ \$0
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0

Rollback Tax Rate (continued) CITY OF MARION

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$159</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$209,747</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$47,175,525
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.4446/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.4801/\$100

Rollback Tax Rate (continued) CITY OF MARION

<p>32.</p>	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (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 unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$0 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$0</p>	
<p>33.</p>	<p>Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	<p>\$0</p>
<p>34.</p>	<p>Adjusted 2019 debt. Subtract line 33 from line 32D.</p>	<p>\$0</p>
<p>35.</p>	<p>Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	<p>100.000000%</p>
<p>36.</p>	<p>2019 debt adjusted for collections. Divide line 34 by line 35.</p>	<p>\$0</p>
<p>37.</p>	<p>2019 total taxable value. Enter the amount on line 19.</p>	<p>\$55,347,097</p>
<p>38.</p>	<p>2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	<p>\$0.0000/\$100</p>
<p>39.</p>	<p>2019 rollback tax rate. Add lines 31 and 38.</p>	<p>\$0.4801/\$100</p>
<p>40.</p>	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.</p>	<p>\$/ \$100</p>

Additional Sales Tax to Reduce Property Taxes CITY OF MARION

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.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2018, skip this line.	\$0
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. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² -OR- Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$55,347,097
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.4466/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.4466/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.4801/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4801/\$100

²⁰ Tex. Tax Code § 26.041(d)

²¹ Tex. Tax Code § 26.041(i)

²² Tex. Tax Code § 26.041(d)

²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control CITY OF MARION

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.

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. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$55,347,097
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.4801/\$100

25 Tex. Tax Code § 26.045(d)

26 Tex. Tax Code § 26.045(i)

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)	\$0.4466
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4801
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.4801/\$100

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

DAN TOL

Printed Name of Taxing Unit Representative

Sign Here



Taxing Unit Representative

Date

8-5-19

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF MARION

Date: 08/05/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$44,613,627
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.490600
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$156
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$219,030
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$55,347,097
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.446600
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$247,180
8. Last year's total levy. Sum of line 4 for all funds.	\$219,030
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$247,180
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$28,150

2019 Tax Rate Calculation Worksheet

CITY OF SANTA CLARA

Effective Tax Rate (No New Taxes) CITY OF SANTA CLARA

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.

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 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). ¹	\$49,017,326
2.	2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$49,017,326
4.	2018 total adopted tax rate.	\$0.164300/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$49,017,326
7.	2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 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)

2019 Tax Rate Calculation Worksheet (continued)
CITY OF SANTA CLARA

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$0</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$1,041,182</p> <p>C. Value loss. Add A and B.⁵</p>	\$1,041,182
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$0</p> <p>B. 2019 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁶</p>	\$0
10.	<p>Total adjustments for lost value. Add lines 7, 8C and 9C.</p>	\$1,041,182
11.	<p>2018 adjusted taxable value. Subtract line 10 from line 6.</p>	\$47,976,144
12.	<p>Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.</p>	\$78,824
13.	<p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷</p>	\$0
14.	<p>Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0".⁸</p>	\$0
15.	<p>Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹</p>	\$78,824
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only: \$51,667,670</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

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

2019 Tax Rate Calculation Worksheet (continued)
CITY OF SANTA CLARA

<p>16. (cont.)</p>	<p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$51,667,670</p>	
<p>17.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$1,773,202</p> <p>B. 2019 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
CITY OF SANTA CLARA

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$1,773,202
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$53,440,872
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$1,948,252
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$1,948,252
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$51,492,620
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1530/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/ \$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate CITY OF SANTA CLARA

The rollback tax rate is split into two separate rates:

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

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.164300/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$47,976,144
28.	2018 M&O taxes.	
	A. Multiply line 26 by line 27 and divide by \$100.	\$78,824
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$0
	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 units, enter "0."	+ \$0
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0

Rollback Tax Rate (continued) CITY OF SANTA CLARA

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$29</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$78,853</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$51,492,620
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.1531/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.1653/\$100

Rollback Tax Rate (continued) CITY OF SANTA CLARA

32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (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 unit's budget as M&O expenses.</p> <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. Enter debt amount. \$20,760</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract amount paid from other resources. -\$0</p> <p>D: Adjusted debt. Subtract B and C from A. \$20,760</p>	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$20,760
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$20,760
37.	2019 total taxable value. Enter the amount on line 19.	\$53,440,872
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0388/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.2041/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/\$100

Additional Sales Tax to Reduce Property Taxes CITY OF SANTA CLARA

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.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2018, skip this line.	\$0
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 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.²²</p> <p style="text-align: center;">-OR-</p> <p>Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$53,440,872
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.1530/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.</p>	\$0.1530/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.2041/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.2041/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control CITY OF SANTA CLARA

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.

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. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$53,440,872
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.2041/\$100

25 Tex. Tax Code § 26.045(d)

26 Tex. Tax Code § 26.045(i)

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)	\$0.1530
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.2041
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.2041/\$100

Taxing Unit Representative Name and Signature

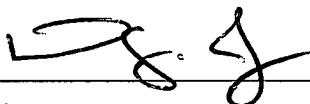
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Print Here

Daryl Johnson

Printed Name of Taxing Unit Representative

Sign Here



Taxing Unit Representative

Date

7-31-19

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF SANTA CLARA

Date: 07/31/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$49,017,326
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.164300
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$80,535
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$53,440,872
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.153000
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$81,765
8. Last year's total levy. Sum of line 4 for all funds.	\$80,535
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$81,765
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$1,230

2019 Tax Rate Calculation Worksheet

CITY OF SCHERTZ

Effective Tax Rate (No New Taxes) CITY OF SCHERTZ

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.

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 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). ¹	\$4,019,945,907
2. 2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$432,616,397
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$3,587,329,510
4. 2018 total adopted tax rate.	\$0.514600/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$3,587,329,510
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 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)

2019 Tax Rate Calculation Worksheet (continued)
CITY OF SCHERTZ

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$137,825</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$26,999,727</p> <p>C. Value loss. Add A and B.⁵ \$27,137,552</p>	
9.	<p>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$0</p> <p>B. 2019 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁶ \$0</p>	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$27,137,552
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$3,560,191,958
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$18,320,747
13.	<p>Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷</p>	\$52,507
14.	<p>Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0".⁸</p>	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$18,373,254
16.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only: \$4,152,459,607</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

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

2019 Tax Rate Calculation Worksheet (continued)
CITY OF SCHERTZ

<p>16. (cont.)</p>	<p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$4,152,459,607</p>	
<p>17.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$84,710,208</p> <p>B. 2019 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
CITY OF SCHERTZ

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$84,710,208
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$475,924,142
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$87,612,456 \$84,234,263
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$128,088,116
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$128,088,116
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$3,633,157,557
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.5057/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/ \$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate CITY OF SCHERTZ

The rollback tax rate is split into two separate rates:

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

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.349700/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$3,560,191,958
28.	2018 M&O taxes.	
	A. Multiply line 26 by line 27 and divide by \$100.	\$12,449,991
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$0
	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 units, enter "0."	+ \$0
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0

Rollback Tax Rate (continued) CITY OF SCHERTZ

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$35,681</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$12,485,672</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$3,633,157,557
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.3436/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.3710/\$100

Rollback Tax Rate (continued) CITY OF SCHERTZ

32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue.</p> <p>"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 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. \$7,027,003</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$118,000</p> <p>C: Subtract amount paid from other resources. -\$701,590</p> <p>D: Adjusted debt. Subtract B and C from A. \$6,207,413</p>	
33.	<p>Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	\$0
34.	<p>Adjusted 2019 debt. Subtract line 33 from line 32D.</p>	\$6,207,413
35.	<p>Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%
36.	<p>2019 debt adjusted for collections. Divide line 34 by line 35.</p>	\$6,207,413
37.	<p>2019 total taxable value. Enter the amount on line 19.</p>	\$3,761,245,673
38.	<p>2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.1650/\$100
39.	<p>2019 rollback tax rate. Add lines 31 and 38.</p>	\$0.5360/\$100
40.	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.</p>	\$/\$100

Additional Sales Tax to Reduce Property Taxes CITY OF SCHERTZ

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.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2018, skip this line.	\$0
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. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ²² <p style="text-align: center;">-OR-</p> Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,761,245,673
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5057/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.5057/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.5360/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.5360/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control CITY OF SCHERTZ

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.

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. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$3,761,245,673
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.5360/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.5057
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.5360
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.5360/\$100

Taxing Unit Representative Name and Signature

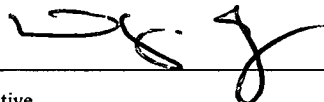
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Print Here

Daryl Tol

Printed Name of Taxing Unit Representative

Sign Here



Taxing Unit Representative

Date

8-8-19

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF SCHERTZ

Date: 08/08/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$3,587,329,510
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.514600
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$52,507
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$18,512,905
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$3,761,245,673
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.505700
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$19,020,619
8. Last year's total levy. Sum of line 4 for all funds.	\$18,512,905
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$19,020,619
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$507,714

2019 Effective Tax Rate Worksheet

CITY OF CIBOLO

See pages 13 to 16 for an explanation of the effective tax 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 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). ¹	\$2,178,385,328
2.	2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$212,494,505
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$1,965,890,823
4.	2018 total adopted tax rate.	\$0.467400/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,965,890,823
7.	2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8.	2018 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$133,056 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$33,114,565 C. Value loss. Add A and B. ⁵	\$33,247,621

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)

5 Tex. Tax Code § 26.012(15)

2019 Effective Tax Rate Worksheet (continued)

CITY OF CIBOLO

9.	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$33,247,621
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$1,932,643,202
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$9,033,174
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$39,700
14.	Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$9,072,874
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$2,240,937,533 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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(15)

2019 Effective Tax Rate Worksheet (continued)

CITY OF CIBOLO

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$2,240,937,533</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$43,970,178</p> <p>B. 2019 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 at 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 + \$0</p>

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Effective Tax Rate Worksheet (continued)

CITY OF CIBOLO

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$43,970,178
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$239,146,878
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$2,045,760,833
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$88,095,264
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$88,095,264
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$1,957,665,569
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.4634/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2018 or in May 2019 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2019 Rollback Tax Rate Worksheet

CITY OF CIBOLO

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.287800/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$1,932,643,202
28.	<p>2018 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$5,562,147</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2019 Rollback Tax Rate Worksheet (continued)

CITY OF CIBOLO

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2018. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$24,445</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$5,586,592</p>	
29.	2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$1,957,665,569
30.	2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.2853/\$100
31.	2019 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.3081/\$100

2019 Rollback Tax Rate Worksheet (continued)

CITY OF CIBOLO

32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue.</p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(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 unit's budget as M&O expenses.</p> <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. List the debt in Schedule B: Debt Service. \$4,741,954</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$290,000</p> <p>C: Subtract amount paid from other resources. -\$484,888</p> <p>D: Adjusted debt. Subtract B and C from A. \$3,967,066</p>	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32.	\$3,967,066
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$3,967,066
37.	2019 total taxable value. Enter the amount on line 19.	\$2,045,760,833
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1939/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.5020/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/\$100

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*.

Additional Sales Tax Rate Worksheet

CITY OF CIBOLO

41.	Units that adopted the sales tax in August or November 2018, or in January or May 2019. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2018, skip this line.	\$0
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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$2,045,760,833
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.4634/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter line 46, do not subtract.</p>	\$0.4634/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.5020/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.5020/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
CITY OF CIBOLO**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$2,045,760,833
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.5020/\$100

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF CIBOLO

Date: 07/25/2019

1.2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,965,890,823
2.2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.467400
3.Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$39,700
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$9,228,274
5.2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$2,045,760,833
6.2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.463400
7.2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$9,480,056
8.Last year's total levy. Sum of line 4 for all funds.	\$9,228,274
9.2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$9,480,056
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$251,782

2019 Effective Tax Rate Worksheet

CITY OF SELMA

720,000

See pages 13 to 16 for an explanation of the effective tax 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 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). ¹	\$1,190,700,297
2.	2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$55,512,509
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$1,135,187,788
4.	2018 total adopted tax rate.	\$0.201600/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$94,275,808 B. 2018 values resulting from final court decisions: - \$90,387,120 C. 2018 value loss. Subtract B from A. ³	\$3,888,688
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,139,076,476
7.	2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8.	2018 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$19,213,422 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$2,231,421 C. Value loss. Add A and B. ⁵	\$21,444,843

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)

5 Tex. Tax Code § 26.012(15)

2019 Effective Tax Rate Worksheet (continued)

CITY OF SELMA

9.	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$21,444,843
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$1,117,631,633
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,253,145
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$7,603
14.	Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,260,748
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$1,256,282,331 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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(15)

2019 Effective Tax Rate Worksheet (continued)

CITY OF SELMA

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$1,256,282,331</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$23,606,878</p> <p>B. 2019 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Effective Tax Rate Worksheet (continued)

CITY OF SELMA

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$23,606,878
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$65,558,007
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$1,214,331,202
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$65,993,095
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$65,993,095
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$1,148,338,107
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1968/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2018 or in May 2019 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2019 Rollback Tax Rate Worksheet

CITY OF SELMA

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2018 maintenance and operations (M&O) tax rate.		\$0.086599/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.		\$1,117,631,633
28.	2018 M&O taxes.		
	A. Multiply line 26 by line 27 and divide by \$100.	\$967,857	
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$1,107,839	
	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 units, enter "0."	+ \$0	
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0	

2019 Rollback Tax Rate Worksheet (continued)
CITY OF SELMA

<p>28. (cont.)</p>	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2018. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$3,266</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,078,962</p>	
<p>29.</p>	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	<p align="right">\$1,148,338,107</p>
<p>30.</p>	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	<p align="right">\$0.1810/\$100</p>
<p>31.</p>	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	<p align="right">\$0.1954/\$100</p>

2019 Rollback Tax Rate Worksheet (continued)

CITY OF SELMA

32.	<p>Total 2019 debt to be paid with property taxes and additional sales tax revenue.</p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(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 unit's budget as M&O expenses.</p> <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. List the debt in Schedule B: Debt Service. \$1,840,073</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$200,000</p> <p>C: Subtract amount paid from other resources. -\$378,250</p> <p>D: Adjusted debt. Subtract B and C from A. \$1,261,823</p>	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32.	\$1,261,823
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$1,261,823
37.	2019 total taxable value. Enter the amount on line 19.	\$1,214,331,202
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1039/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.2993/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/\$100

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*.

Additional Sales Tax Rate Worksheet

CITY OF SELMA

41.	Units that adopted the sales tax in August or November 2018, or in January or May 2019. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2018, skip this line.	\$0
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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,107,839
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,214,331,202
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0912/\$100
45.	2019 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.1968/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter line 46, do not subtract.</p>	\$0.1968 /\$100
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.2993/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.2081/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
CITY OF SELMA**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,214,331,202
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.2081/\$100

11/13/2016

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF SELMA

Date: 07/25/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,139,076,476
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.201600
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$7,603
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,303,981
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$1,214,331,202
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.196800
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,389,804
8. Last year's total levy. Sum of line 4 for all funds.	\$2,303,981
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$2,389,804
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$85,823