

**Water District Tax Rate Rollback Worksheet  
CIMARRON M.U.D.**

**Maintenance and Operatons (M & O) Rate:**

1.	2014 average appraised value for residence homestead	\$	163,250	
2.	2014 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	32,650	
3.	2014 (Line 1 minus line 2)	\$	130,600	
4.	2014 adopted M & O tax rate (per \$100 of value)	\$	.03000/\$100	
5.	2014 M & O tax on average residence homestead	\$	39.18	
6.	Percentage increase to the M & O taxes		8%	
7.	Highest M & O tax on average residence homestead with increase (multiply line 5 by 1.08)	\$	42.31	
8.	2015 average appraised value of residence homestead	\$	180,799	
9.	2015 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	36,160	
10.	2015 average taxable value of residence homestead	\$	144,639	
11.	Highest 2015 M & O Tax Rate	\$	.02925/\$100	
12.	2015 Debt Tax Rate	\$	.34000/\$100	
13.	2015 Contract Tax Rate	\$	.00000/\$100	
14.	2015 Rollback Tax Rate (add lines 11, 12 and 13)	\$	.36925/\$100	
15.	Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2014 tax rate X .0799 / line 10)	\$	.55579/\$100	