# Water District Tax Rate Rollback Worksheet
## BIG OAKS M.U.D.

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

| | | | |
|---|---|---|---|
| 1. | 2014 average appraised value for residence homestead | $ 143,895 | |
| 2. | 2014 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions) | $ 0 | |
| 3. | 2014 (Line 1 minus line 2) | $ 143,895 | |
| 4. | 2014 adopted M & O tax rate (per $100 of value) | $ .20000/$100 | |
| 5. | 2014 M & O tax on average residence homestead | $ 287.79 | |
| 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) | | $ 310.78 |
| 8. | 2015 average appraised value of residence homestead | $ 158,961 | |
| 9. | 2015 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions | $ 0 | |
| 10. | 2015 average taxable value of residence homestead | $ 158,961 | |
| 11. | Highest 2015 M & O Tax Rate | | $ .19550/$100 |
| 12. | 2015 Debt Tax Rate | | $ .59000/$100 |
| 13. | 2015 Contract Tax Rate | | $ .00000/$100 |
| 14. | 2015 Rollback Tax Rate (add lines 11, 12 and 13) | | $ .78550/$100 |
| 15. | Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2014 tax rate X .0799 / line 10) | | $ .83091/$100 |