

## 2018 Effective Tax Rate Worksheet School Districts

Line	Activity	Amount/Rate
1	<b>2017 total taxable value.</b> Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing.	\$ 15,458,553,023.00
2	<b>2017 tax ceilings and Chapter 313 limitations.</b> A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$ _____ B. Enter 2017 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 advise of your legal counsel.) \$ _____ C. Add A and B.	\$ 1,763,367,811.00  \$ -  \$ 1,763,367,811.00
3	<b>Preliminary 2017 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 13,695,185,212.00
4	<b>2017 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).</b>	\$ 1.39005
5	<b>2017 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b> A. Original 2017 ARB values: \$ _____ B. 2017 values resulting from final court decisions: - \$ _____ C. 2017 value loss. Subtract B from A.	\$ 69,325,580.00 \$ 62,804,970.00 \$ 6,520,610.00 \$ 6,520,610.00
6	<b>2017 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 13,701,705,822.00
7	<b>2017 taxable value of property in territory the school deannexed after Jan. 1, 2017.</b> Enter the 2017 value of property in deannexed territory.	\$ -
8	<b>2017 taxable value lost because property first qualified for an exemption in 2018.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. Note: The residence homestead exemption for school districts increases to \$25,000 for the 2017 tax year. 3 A. Absolute exemptions. Use 2017 market value: \$ _____ B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2017 value: + \$ _____ C. Value loss. Add A and B.	\$ 1,517,632.00 \$ - \$ 39,112,320.00 \$ 40,629,952.00 \$ 40,629,952.00
9	<b>2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018.</b> Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017. A. 2017 market value: \$ _____ B. 2017 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A.	\$ 382,210.00 \$ 14,520.00 \$ 367,690.00 \$ 367,690.00
10	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.	\$ 40,997,642.00
11	<b>2017 adjusted taxable value.</b> Subtract Line 10 from Line 6.	\$ 13,660,708,180.00
12	<b>Adjusted 2017 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$ 189,890,674.06
13	<b>Taxes refunded for years preceding tax year 2017.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$ 823,157.00
14	<b>Adjusted 2017 taxes with refunds.</b> Add Lines 12 and 13.	\$ 190,713,831.06
15	<b>Total 2018 taxable value on the 2018 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled. A. <b>Certified values only:</b> \$ _____ B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$ _____ C. <b>Total value.</b> Subtract B from A.	\$ 16,240,147,029.00 \$ - \$ 16,240,147,029.00 \$ 16,240,147,029.00

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16	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b>  <b>A. 2018 taxable value of properties under protest.</b> 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><b>B. 2018 value of properties not under protest or included on certified appraisal roll.</b>  The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included 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><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$ 110,815,619.00</p> <p>\$ 110,815,619.00</p>	<p>\$ 110,815,619.00</p>
17	<p><b>2018 tax ceilings and Chapter 313 limitations.</b>  A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$ _____  B. Enter 2018 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 advise of your attorney.)  \$ _____  C. Add A and B.</p>	<p>\$ 1,997,398,027.00</p> <p>\$ -</p>	<p>\$ 1,997,398,027.00</p>
18	<p><b>2018 total taxable value.</b> Add Lines 15C and 16C. Subtract Line 17.</p>		<p><b>\$ 14,353,564,621.00</b></p>
19	<p><b>Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017.</b>  Include both real and personal property. Enter the 2018 value of property in territory annexed by the school district.</p>		<p>\$ -</p>
20	<p><b>Total 2018 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2017. 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 Jan. 1, 2017, and be located in a new improvement.</p>		<p>\$ 558,021,185.00</p>
21	<p><b>Total adjustments to the 2018 taxable value.</b> Add lines 19 and 20.</p>		<p>\$ 558,021,185.00</p>
22	<p><b>2018 adjusted taxable value.</b> Subtract line 21 from line 18.</p>		<p>\$ 13,795,543,436.00</p>
23	<p><b>2018 effective tax rate.</b> Divide line 14 by line 22 and multiply by \$100.</p>		<p><b>\$ 1.38243</b></p>
24	<p><b>2018 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.</p>		<p><b>\$0/100</b></p>

## 2018 Rollback Tax Rate Worksheet School Districts

Line	Activity	Amount/Rate
25	<b>Maintenance and Operations (M&amp;O) tax rate.</b> Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50	\$ 1.50
26	<b>Multiply line 25 times 0.6667</b>	\$ 1.00005
27	<b>2018 rollback maintenance &amp; operations rate.</b>	
	Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$ 1.06000
28	<p><b>Total 2018 debt to be paid with property tax revenue.</b> 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 school district's budget as M&amp;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. \$ _____</p> <p>B. If using unencumbered funds, subtract unencumbered fund amount used from total debt. - \$ _____</p> <p>the existing debt allotment program and/or instructional facilities allotment program. - \$ _____</p> <p>D. Total: Subtract B and C from A.</p>	<p>\$ 69,088,172.00 \$ 15,727,407.00 \$ 1,170,644.00 \$ 52,190,121.00</p> <p>\$ 52,190,121.00</p>
29	<b>Certified 2017 excess debt collections.</b> Enter the amount certified by the collector.	-
30	<b>Adjusted 2018 debt.</b> Subtract line 29 from line 28D.	\$ 52,190,121.00
31	<b>Certified 2018 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
32	<b>2018 debt adjusted for collections.</b> Divide line 30 by line 31.	\$ 52,190,121.00
33	<b>2018 total taxable value.</b> Enter amount on line 18.	\$ 14,353,564,621
34	<b>2018 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.	\$ 0.36360
35	<b>2018 rollback tax rate.</b> Add lines 27 and 34.	\$ 1.423604