

2016 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 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	\$ 40,223,301
2.	2015 tax ceilings. Counties, cities and junior college districts. Enter 2015 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 40,223,301
4.	2015 total adopted tax rate.	\$.1250 / \$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$ _____ B. 2015 values resulting from final court decisions: - \$ _____ C. 2015 value loss. Subtract B from A. ³	\$ 0
6.	2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 40,223,301
7.	2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$ 0
8.	2015 taxable value lost because property first qualified for an exemption in 2016. 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	\$

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)

	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	
	A. Absolute exemptions. Use 2015 market value: \$ <u>2,310</u>	
	B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: +\$ <u>501,096</u>	
	C. Value loss. Add A and B. ⁵	503,406
9.	2015 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 2016. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.	
	A. 2015 market value: \$ _____	
	B. 2016 productivity or special appraised value: - \$ _____	
	C. Value loss. Subtract B from A. ⁶	\$ 0
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 503,406
11.	2015 adjusted taxable value. Subtract Line 10 from Line 6	\$ 39,719,895
12.	Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 49,650
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. 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 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$ 200
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2016 captured appraised value in Line 16D, enter 0. ⁸	\$ 0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 49,850
16.	Total 2016 taxable value on the 2016 certified appraisal roll today. This value	\$

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)

	<p>includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: \$ <u>43,598,352</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>—</u></p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$ <u>—</u></p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 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 - \$ <u>—</u></p> <p>E. Total 2016 value. Add A and B, then subtract C and D.</p>	<p style="text-align: right;">43,598,352</p>
<p>17.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$ <u>1,112,646</u></p> <p>B. 2016 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 in the 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,</p>	<p style="text-align: right;">\$</p>

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ Tex. Tax Code §§ 26.04 and 26.041

	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴ + \$ <u>0</u>	
	C. Total value under protest or not certified. Add A and B.	1,112,646
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ 0
19.	2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 44,710,998
20.	Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$ 0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. 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 Jan. 1, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$ 1,368,604
22.	Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$ 1,368,604
23.	2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 43,342,394
24.	2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$ 1150 /\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	\$ /\$100

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. The *Additional Sales Tax Rate Worksheet* 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.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

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)

2016 Water District Tax Rate Rollback Worksheet

1.	2015 average appraised value of residence homestead.	\$ 199,468
2.	2015 general exemptions available for the average homestead (excluding age 65 or older or disabled persons exemptions).	-\$ 39,251
3.	2015 average taxable value of residence homestead (Line 1 minus Line 2).	\$ 160,217
4.	2015 adopted M&O tax rate (per \$100 of value).	\$.1250 /\$100
5.	2015 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$ 200.27
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$ 216.29
7.	2016 average appraised value of residence homestead.	\$ 241,267
8.	2016 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	-\$ 63,366
9.	2016 average taxable value of residence homestead (Line 7 minus Line 8).	\$ 177,901
10.	Highest 2016 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100)	\$.1215 /\$100
11.	2016 Debt Tax Rate.	\$ 0 /\$100
12.	2016 Contract Tax Rate	\$ 0 /\$100
13.	2016 Rollback Tax Rate (add Lines 10, 11 and 12).	\$.1215 /\$100

This is the highest rate that the water district may adopt without triggering a rollback.
The Comptroller's office provides this sample worksheet as a service to water districts.