

7/29/19

2019 Sample Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Road and Bridge
Taxing Unit Name Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code Taxing Unit'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. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. School districts do not use this form, but instead use Comptroller Form 50-859 Sample Tax Rate Calculation Worksheet for School Districts. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Sample Water District Rollback Tax Rate Worksheet.

The Comptroller's office provides this sample worksheet 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.

SECTION 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.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Table with 3 columns: Line, Effective Tax Rate Activity, Amount/Rate. Rows include: 1. 2018 total taxable value (\$3,087,396.948), 2. 2018 tax ceilings (\$), 3. Preliminary 2018 adjusted taxable value (\$3,087,396.948), 4. 2018 total adopted tax rate (\$.1551/\$100), 5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value (A, B, C), 6. 2018 taxable value, adjusted for court-ordered reductions (\$3,087,396.948), 7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018 (\$).

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)

Line	Effective Tax Rate Activity	Amount/Rate
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: \$ <u>993,860</u></p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>3,539,288</u></p> <p>C. Value loss. Add A and B.⁵</p>	\$ <u>4,533,148</u>
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 properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$ <u>1,943,031</u></p> <p>B. 2019 productivity or special appraised value: - \$ <u>14,050</u></p> <p>C. Value loss. Subtract B from A.⁶</p>	\$ <u>1,928,981</u>
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ <u>6,462,129</u>
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ <u>3,080,934,819</u>
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ <u>4,778,530</u>
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 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. ⁷	\$ <u>5,574</u>
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 taxing unit has no 2019 captured appraised value in Line 16D, enter 0. ⁸	\$ <u>—</u>
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹	\$ <u>4,784,104</u>
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 include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: \$ <u>3,283,753,982</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>—</u></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: - \$ <u>—</u></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 - \$ <u>—</u></p> <p>E. Total 2019 value. Add A and B, then subtract C and D.</p>	\$ <u>3,283,753,982</u>

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
¹¹ Tex. Tax Code § 26.03(c)

SECTION 2: Rollback Tax Rate

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.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	\$.1551 /\$100
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 3,080,934,819
28.	2018 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100.	\$ 4,778,530
	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 taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$ —
	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 taxing units enter 0.	+ \$ —
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	+/- \$ —
	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.	+ \$ 5,574
	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.	+ \$ —
	G. Taxes in TIF: 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 2019 captured appraised value in Line 16D, enter 0.	- \$ —
	H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 4,784,104
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 3,223,646,219
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$.1484 /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$.1602 /\$100

Line	Rollback Tax Rate Activity	Amount/Rate
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:</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 taxing 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. \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract amount paid from other resources. - \$ _____</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p>\$ <u>0</u></p>
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ <u>0</u>
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ <u>0</u>
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<u>100</u> %
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ <u>0</u>
37.	2019 total taxable value. Enter the amount on Line 19.	\$ <u>3,299,096,725</u>
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ <u>0</u> /\$100
39.	2019 rollback tax rate. Add Lines 31 and 38.	\$ <u>.1602</u> /\$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

SECTION 3: Additional Sales Tax to Reduce Property Taxes

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.

Line	Activity	Amount/Rate
41.	<p>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.</p>	\$ _____
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>- 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>	\$ _____

²⁰ Tex. Tax Code § 26.041(d)
²¹ Tex. Tax Code § 26.041(i)
²² Tex. Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$ _____ /\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$ _____ /\$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.	\$ _____ /\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____ /\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$ _____ /\$100

SECTION 4: Additional Rollback Protection for Pollution Control

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.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
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	\$ _____
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ _____ /\$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 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: 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) \$.1484 /\$100

Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) \$.1602 /\$100

Rollback tax rate adjusted for pollution control (Line 52) \$ _____ /\$100

SECTION 6: 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 →

Printed Name of Taxing Unit Representative _____

sign here →

Taxing Unit Representative _____

Date _____

²³ Tex. Tax Code § 26.04(c)
²⁴ Tex. Tax Code § 26.04(c)
²⁵ Tex. Tax Code § 26.045(d)
²⁶ Tex. Tax Code § 26.045(i)