

2018 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CR-TOM GREEN COUNTY (2018)

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 I: 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.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 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 Tex. Tax Code § 26.012(14)	
		\$6,442,104,216.00
2.	2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 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 2017 or a prior year for homeowners age 65 or older or disabled, use this step. 2 Tex. Tax Code § 26.012(14)	
		\$0.00
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	
		\$6,442,104,216.00
4.	2017 total adopted tax rate.	
		0.53500000
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.	
	A. Original 2017 ARB values:	
		\$7,406,820
	B. 2017 values resulting from final court decisions:	
		\$4,273,780
	C. 2017 value loss. Subtract B from A. 3 Tex. Tax Code § 26.012(13)	
		\$3,133,040.00
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	
		\$6,445,237,256.00
7.	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory. 4 Tex. Tax Code § 26.012(15)	
		\$0.00

Texas Comptroller of Public Accounts

Form 50-856

Line	Effective Tax Rate Activity	Amount/Rate
8.	<p>2017 taxable value lost because property first qualified for an exemption in 2018. 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 2017 market value: \$731,729</p> <p>B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: \$44,981,464</p> <p>C. Value loss. Add A and B. ⁵ Tex. Tax Code § 26.012(15) \$45,713,193.00</p>	
9.	<p>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. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.</p> <p>A. 2017 market value: \$1,642,320</p> <p>B. 2018 productivity or special appraised value: \$82,020</p> <p>C. Value loss. Subtract B from A. ⁶ Tex. Tax Code § 26.012(15) \$1,560,300.00</p>	
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C. \$47,273,493.00	
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6 \$6,397,963,763.00	
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100. \$34,229,106.13	
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. 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 2017. This line applies only to tax years preceding tax year 2017. ⁷ Tex. Tax Code § 26.012(13) \$82,046.00	
14.	Taxes in tax increment financing (TIF) for tax year 2017. 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 2018 captured appraised value in Line 16D, enter 0. ⁸ Tex. Tax Code § 26.03(c) \$356,381.05	
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹ Tex. Tax Code § 26.012(13) \$33,954,771.08	
16.	<p>Total 2018 taxable value on the 2018 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 Tex. Tax Code § 26.012(15)</p> <p>A. Certified values: \$6,642,083,450</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0</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: \$113,991</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 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 Tex. Tax Code § 26.03(c) \$65,016,617</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$6,576,952,842.00</p>	

SECTION 2: Rollback Tax Rate Activity

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.	2017 maintenance and operations (M&O) tax rate.	
27.	2017 adjusted taxable value. Enter the amount from Line 11.	0.47065000
28.	2017 M&O taxes.	\$6,397,963,763
	A. Multiply Line 26 by Line 27 and divide by \$100.	\$30,112,016
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 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.	\$8,548,166
	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.	\$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.	\$0
	SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED)	NA
	E. Taxes refunded for years preceding tax year 2017: 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$72,201
	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.	\$0
	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 2018 captured appraised value in Line 16D, enter 0.	\$356,381
	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.	
29.	2018 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$38,376,002
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100	\$6,498,295,707
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.59055488
		0.63779927

Line	Activity	Amount/Rate
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	
45.	2018 effective tax rate, unadjusted for sales tax. 23 Tex. Tax Code § 26.04(c) Enter the rate from Line 24 or 25, as applicable, on the Sample Effective Tax Rate Worksheet.	0.14112976
46.	2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	0.5225181
47.	2018 rollback tax rate, unadjusted for sales tax. 24 Tex. Tax Code § 26.04(c) Enter the rate from Line 39 or 40, as applicable, of the Sample Rollback Tax Rate Worksheet.	0.00000000
48.	2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.70939700
		0.56826724

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 Tex. Tax Code § 26.045(d) The taxing unit shall provide its tax assessor-collector with a copy of the letter. 26 Tex. Tax Code § 26.045(f)	
50.	2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$0
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$6,576,952,842
52.	2018 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).	0
		0.56826724

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)	.52251810/\$100
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	.56826724/\$100
Rollback tax rate adjusted for pollution control (Line 52)	0.56826724

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

Tax Unit Representative

Date