

Water District

2019 EFFECTIVE TAX RATE WORKSHEET

1	2018 Total Taxable Value (Includes adjustments, tax ceilings, and TIF)	13,347,355,120
2	2018 total taxable value of homesteads with O/65 tax ceilings	0
3	Preliminary 2018 Adjusted Value (Subtract line 2 from line 1)	13,347,355,120
4	2018 Total Tax Rate	0.00905 /\$100
5	2018 Taxable value lost because court appeals of ARB decisions reduced 2018 appraised value	0
6	2018 Taxable Value , adjusted for court ordered reductions (add lines 3 & 5C)	13,347,355,120
7	2018 Taxable Value of property in Territory Deannexed After Jan 1, 2014	0
8	2018 Taxable value lost 1st Qualified for Exemption in 2019	
	a. Absolute Exemptions. Use 2018 Market Value	10,309,829
	b. Partial Exemptions. Use 2018 Exemption Amount	3476790
9	2018 average taxable value of residence homestead (Line 7 minus Line 8) Recreational/Scenic or Public Access Airport Special Appraisal in 2019	0
10	Total Adjustments for Lost Value (Add lines 7, 8C, and 9C)	13,786,619
11	2018 Adjusted Taxable Value (Subtract line 10 from line 6)	13,333,568,501
12	2018 Adjusted Taxes (Multiply line 4 by line 11 and divide by \$100)	1,206,688
13	Taxes Refunded for Years Preceding Tax Year 2018	2230
14	Taxes in tax increment financing for tax year 2018	0
15	2018 Adjusted Taxes with Refunds (Add lines 12 and 13, subtract line 14)	1,208,918
16	TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
	a. Certified Only	13,631,857,337
	b. Counties: Rolling Stock	0
	c. Pollution Control Exemptions	2642568
	d. Tax Increment Financing	
	e. Total 2019 value	13,634,499,905
17	Total Value of properties under protest or not included in certified appraisal roll	3134610
18	County, City, or School Districts: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19	2019 Total Taxable Value (Add lines 16E and 17C. Subtract line 18)	13,637,634,515
20	Total Taxable Value of properties annexed after Jan 2018	0
21	Total Taxable value of new improvements and new personal property	84,288,956
22	Total Adjustments to 2019 value (Add lines 20 and 21)	84,288,956
23	2019 Adjusted Taxable value (Subtract line 22 from line 19)	13,553,345,559
24	2019 Effective Tax Rate (Divide line 15 by line 23 and multiply by \$100)	0.008920 /\$100
25	Counties Only: Total of all 2019 Effective Tax Rate	0 /\$100

ROLLBACK TAX RATE WORKSHEET

26	2018 Maintenance and Operations Tax Rate	0.00905 /\$100
27	2018 Adjusted Taxable Value (Enter the amount from line 11)	13,323,695,902

28	2018 Maintenance and Operations Taxes	
	a. Multiply Line 26 by Line 27 and Divide by 100	1,205,794
	b. Additional Sales Tax (Enter the previous years amount spent on M&O)	0
	c. Counties: state criminal justice mandate	0
	d. Transferring Function(add if receiving-deduct if discontinuing function)	0
	e. Tax Refunded for Years Preceeding 2016	0
	f. Enhanced indigent health expenditure	0
	g. Taxes in TIF	0
	h. Adjusted M&O Taxes (Add A, B, C, E, and F. Add or Subtract D. Subtract G)	1,205,794
29	2019 ADJUSTED TAXABLE VALUE (Enter line 23 from ETR)	13,553,345,559
30	2019 Effective M&O Rate (Divide line 28H by 29 & multiply by 100)	0.008897 /\$100
31	2019 Rollback Maintenance and Operations Rate (Multiply line 30 by 1.08)	0.009608 /\$100
32	Debt to be paid with 2019 property taxes and sales tax revenue	\$ -
33	2018 Certified excess debt collection	0
34	Adjusted 2019 Debt (Subtract line 33 from line 32C)	\$ -
35	Certified 2019 anticipated collection Rate Percent	98%
36	2019 Debt adjusted for collection (Divide line 34 by line 35)	\$ -
37	2019 Total Taxable Value (Enter amount on line 19)	13,637,634,515
38	2019 Debt Tax Rate (Divide line 36 by line 37 and multiply by \$100)	0.000000 /\$100
39	2019 Rollback Tax Rate (Add lines 31 and 38)	0.009608 /\$100
40	Counties Only: 2019 Rollback Tax Rate	

**ADDITIONAL SALES TAX WORKSHEET**

41	Comptroller's Estimated Taxable Sales for 4 quarters if Unit adopted late	skip
42	Estimated sales tax revenue for previous 4 quarters	0
43	2019 Total Taxable Value(Enter amount from line 37 of the rollback worksheet)	13,637,634,515
44	Sales Tax adjustment rate (Divide line 42 by line 43 and multiply by \$100)	0
45	2019 Effective Tax Rate, unadjusted for Sales Tax (Enter tax rate from line 24)	0.008920
46	2019 Effective Tax Rate, adjusted for Sales Tax	skip
47	2019 Rollback Tax Rate, unadjusted for Sales Tax (Enter the rate from line 39)	0.009608
48	2019 Rollback Tax Rate, adjusted for Sales Tax (Subtract line 44 from line 47)	0.000689

**ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL**

49	Certified Expenses from TCEQ	0
50	2019 Total Taxable Value	13,637,634,515
51	Additional rate for Pollution Control	0
52	2019 Rollback Tax Rate, adjusted for Pollution Control	0.009608

## Statement of Increase/Decrease

If PGO (name of taxing unit) adopts a 2019 (current year) tax rate equal to the effective tax rate of \$ .008897 (unit's effective tax rate) per \$100 of value, taxes would increase - (increase or decrease) compared to 2018 (previous year) taxes by \$ 4.896 (amount of increase or decrease)

### Schedule A – Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
<u>General</u>	\$ <u>1,872,000</u>

### Schedule B – Current Year Debt Service

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To Be Paid From Property Taxes	Interest To Be Paid From Property Taxes	Other Amounts To Be Paid	Total Payment
	\$	\$	\$	\$
<i>(expand as needed)</i>				
Total required for _____ debt service (current year) .....			\$ <u>- 0 -</u>	
- Amount (if any) paid from funds listed in Schedule A .....				
- Amount (if any) paid from other resources .....				
- Excess collections last year .....				
= Total to be paid from taxes in _____ (current year) .....				
+ Amount added in anticipation that the taxing unit will collect only _____ % of its taxes in _____ (current year) .....				
= Total Debt Levy .....				

### Schedule C – Expected Revenue from Additional Sales Tax

*(For hospital districts with additional sales tax to reduce property taxes)*

In calculating its effective and rollback tax rates, the taxing unit estimated that it will receive \$ - 0 - in additional sales and use tax revenues.

### Schedule D – Transfer of Department, Function or Activity

The \_\_\_\_\_ (name of taxing unit discontinuing the function) spent \$ \_\_\_\_\_ (amount spent in the preceding 12 months before the rate calculations) from \_\_\_\_\_ (beginning date) \_\_\_\_\_ (ending date) on the \_\_\_\_\_ (name of discontinuing function). The \_\_\_\_\_ (name of taxing unit receiving the function) operates this function in all or a majority of the \_\_\_\_\_ (name of taxing unit discontinuing the function).

*[Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by taxing unit receiving the function.]*

## Statement of Increase/Decrease

If \_\_\_\_\_ adopts a \_\_\_\_\_ tax rate equal to the effective tax rate of \$ \_\_\_\_\_ per  
(name of taxing unit) (current year) (unit's effective tax rate)

\$100 of value, taxes would \_\_\_\_\_ compared to \_\_\_\_\_ taxes by \$ \_\_\_\_\_.  
(increase or decrease) (previous year) (amount of increase or decrease)

### Schedule A – Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
	\$

### Schedule B – Current Year Debt Service

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To Be Paid From Property Taxes	Interest To Be Paid From Property Taxes	Other Amounts To Be Paid	Total Payment
	\$	\$	\$	\$

*(expand as needed)*

Total required for _____ debt service .....	\$	
<small>(current year)</small>		
– Amount (if any) paid from funds listed in Schedule A .....	\$	
– Amount (if any) paid from other resources .....	\$	
– Excess collections last year .....	\$	
= Total to be paid from taxes in _____ .....	\$	
<small>(current year)</small>		
+ Amount added in anticipation that the taxing unit will collect		
only _____ % of its taxes in _____ .....	\$	
<small>(current year)</small>		
= Total Debt Levy .....	\$	

### Schedule C – Expected Revenue from Additional Sales Tax

*(For hospital districts with additional sales tax to reduce property taxes)*

In calculating its effective and rollback tax rates, the taxing unit estimated that it will receive \$ \_\_\_\_\_ in additional sales and use tax revenues.

### Schedule D – Transfer of Department, Function or Activity

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_  
(name of taxing unit discontinuing the function) (amount spent in the preceding 12 months before the rate calculations) (beginning date)

\_\_\_\_\_ on the \_\_\_\_\_ . The \_\_\_\_\_  
(ending date) (name of discontinuing function) (name of taxing unit receiving the function)

operates this function in all or a majority of the \_\_\_\_\_  
(name of taxing unit discontinuing the function)

*[Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by taxing unit receiving the function.]*