

2018  
EFFECTIVE TAX RATE WORKSHEET  
Travis County

- |   |    |                 |
|---|----|-----------------|
| 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 the Section 25.25 (d) one-third over-appraisal corrections from these adjustments. This value includes the taxable value of over-65 homesteads (will deduct in line 2 below) and the captured value for tax increment financing (will deduct taxes in line 14 below).  | \$ | 170,104,160,600 |
| 2. SCHOOL DISTRICTS. Enter 2017 taxable value of over-65 homesteads with tax ceilings. Other units enter "0".   | \$ | 0               |
| 3. Preliminary 2017 adjusted taxable value.<br>Subtract line 2 from line 1.   | \$ | 170,104,160,600 |
| 4. 2017 total tax rate.   | \$ | 0.3690 /\$100   |
| 5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.<br>A. Original 2017 ARB values: \$<br>B. 2017 values resulting from final court decisions: -\$<br>C. 2017 value loss. Subtract B from A :   | \$ | 934,865,939     |
| 6. 2017 taxable value, adjusted for court-ordered reductions.<br>Add line 3 and line 5c.  | \$ | 171,039,026,539 |
| 7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory.   | \$ | 0               |
| 8. 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 exemptions or tax abatements.<br>A. Absolute exemptions. Use 2017 Market Value: \$<br>B. Partial exemptions. 2018 exemption amount, or 2018 percentage exemption times 2017 value: +\$<br>C. Value loss. Total of A and B: | \$ | 1,639,871,538   |
| 9. 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 those properties that first qualified in 2018; do not use properties that qualified in 2017.<br>A. 2017 market value:   | \$ |                 |

B. 2018 productivity or special appraised value: -\$		
C. Value loss. Subtract B from A:	\$	7,501,413
10. Total adjustments for lost value. Add lines 7, 8c, and 9c.	\$	1,647,372,951
11. 2017 adjusted taxable value. Subtract line 10 from line 6.	\$	169,391,653,588
12. Adjusted 2017 taxes. Multiply line 4 times line 11 and divide by 100.	\$	625,055,201.74
13. Taxes refunded for years preceding tax year 2017: Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25 (b) and (c) errors and section 31.11 payment errors. Do not include refunds for tax year 2017. This provision applies only to tax years preceding tax year 2017.	\$	3,808,277.47
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 chief appraiser certified 2018 values on or after September 1, 2018, or the taxing unit's governing body voted to use this step (as voted on or after September 1, 2018). This provision does not apply to school districts or taxing units in counties with 500,000 or more population.	\$	1,672,916.42
15. Adjusted 2017 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$	627,190,562.79
16. Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the taxable value of over-65 homesteads with tax ceilings.		
A. Certified values only	\$	185,277,208,826
B. Counties: Include railroad rolling stock values certified by the State Comptroller:	+\$	4,541,031
C. Pollution Control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this step based on attorney's advice):	-\$	9,100
D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit (other than a school district) in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund if the chief appraiser certified 2018 values on or after September 1, 2018, or the taxing unit's governing body voted to use this step (as voted on or after September 1, 2018). This provision does not apply		



2018  
ROLLBACK TAX RATE WORKSHEET

26. 2017 maintenance and operations tax rate. \$ 0.3143 /\$100
27. 2017 adjusted taxable value. Enter the amount from line 11. \$ 169,391,653,588
28. 2017 maintenance and operations taxes.  
(SCHOOL DISTRICTS: Skip to line 29)
- A. Multiply line 26 by line 27 and divide by 100: \$ 532,397,967.23
- B. CITIES, COUNTIES AND HOSPITAL DISTRICTS WITH ADDITIONAL SALES TAX:  
Amount of additional sales tax collected on maintenance and operations in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units enter "0". Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent:  
+ \$ 0.00
- 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 units enter "0": + \$ 0.00
- D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0": +/- \$ 0.00
- E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25 (b) and (c) errors and Section 31.11 payment errors. Do not include refunds for tax year 2017. This provision applies only to tax years preceding tax year 2017:  
+ \$ 3,243,744.20
- 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.

+ \$ 0.00

G. Taxes in tax increment financing (TIF):

Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit, if the chief appraiser certified 2018 values on or after September 1, 2018, or the taxing unit's governing body voted to use this step (as voted on or after September 1, 2018). This provision does not apply to school districts or taxing units in counties with 500,000 or more population.

+ \$ 1,672,916.42

H. Adjusted M&O taxes. Add A, B, C, E, and F.

For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.

\$ 533,968,795.00

29. SCHOOL DISTRICTS ONLY: Complete the Texas Education Agency's worksheet entitled "Worksheet to Assist Districts in Calculating Rollback Rate." Enter the amount on line 44 of the TEA worksheet for the 2018-08 M&O component here.

\$ N/A

30. 2018 adjusted taxable value.

A. Enter line 23 from the effective tax rate worksheet; school districts, enter line 19: \$ 183,788,391,407

B. School districts: Subtract the 2018 captured appraised value of real property taxable by the school district in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund; other units enter "0".

- \$ 0

C. Subtract B from A:

\$ 183,788,391,407

31. 2018 calculated maintenance and operations rate.

Divide line 28H by line 30C and multiply by 100.

School districts: divide line 29 by line 30C, and multiply by 100.

\$ 0.2905 /\$100

32. 2018 rollback maintenance and operations rate.

County, cities and others: Multiply line 31 by 1.08.

School districts: Add \$0.06 to line 31.

\$ 0.3137 /\$100

33. Total 2018 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 (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 unit's budget as maintenance and operations expenses. 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 (or additional sales tax revenue).

Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder here. School districts do not have a Schedule B requirement. School districts subtract state aid received for principal and interest on debt for facilities allotment through the existing debt allotment (EDA) program and/or instructional facilities (IFA)

	\$	87,455,698.00	
34. Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$	0.00	
35. Adjusted 2018 debt. Subtract line 34 from line 33.	\$	87,455,698.00	
36. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100% or greater, enter 100%.		100.00%	
37. 2018 debt adjusted for collections. Divide line 35 by line 36.	\$	87,455,698.00	
38. 2018 total taxable value. Enter the amount on line 19. School districts enter line 30C.	\$	188,513,884,604	
39. 2018 debt tax rate. Divide line 37 by line 38 and multiply by 100.	\$	0.0463	/\$100
40. 2018 rollback tax rate. Add lines 32 and 39.	\$	0.3600	/\$100
41. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$	0.3600	/\$100