

Gateway Groundwater Cons. Dist.

TNT-858 06-19/3

2019 Water District Rollback Tax Rate Worksheet

3 pages

109 W. 11TH, QUANAHA, TX 79252

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www.gatewaygroundwater.com

Rollback Tax Rate GATEWAY GROUNDWATER DISTRICT

The rollback tax rate is the highest rate the water district may adopt without authorizing qualified voters to petition for a rollback election. The rollback rate is the current year's debt service and contract tax rates, plus the maintenance and operation (M&O) rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Date:
09/04/2019

1.	2018 average appraised value of residence homestead.	\$44,349
2.	2018 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$821
3.	2018 average taxable value of residence homestead (Line 1 minus Line 2).	\$43,528
4.	2018 adopted M&O tax rate (per \$100 of value). x \$0.010000/\$100	
5.	2018 M&O tax on average residence homestead. (Multiply Line 3 by Line 4, divide by \$100).	\$4.35
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$4.70
7.	2019 average appraised value of residence homestead.	\$44,828
8.	2019 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$811
9.	2019 average taxable value of residence homestead (Line 7 minus Line 8).	\$44,017
10.	Highest 2019 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	\$0.010600/\$100
11.	2019 Debt Tax Rate.	\$0.000000/\$100
12.	2019 Contract Tax Rate.	\$0.000000/\$100

13.	2019 Rollback Tax Rate (add Lines 10, 11, and 12). This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election.	\$0.010600/\$100
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Taxing Unit Representative Name and Signature

Enter the name of the person preparing the rollback tax rate as authorized by the governing body of the water district.

Print Here

Printed Name of Water District Representative

Sign Here

Water District Representative

Date

2018 Effective Tax Rate Worksheet

Gateway Water

See pages 13 to 16 for an explanation of the effective tax 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 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	\$1,351,609,983
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 units enter "0" if your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$1,351,609,983
4.	2017 total adopted tax rate.	\$0.010000/\$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³	\$0
6.	2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,351,609,983
7.	2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0
8.	2017 taxable value lost because property first qualified for an exemption in 2017. 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: \$261,960 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$0 C. Value loss. Add A and B. ⁵	\$261,960

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)

5 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)

Gateway Water

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. A. 2017 market value: \$0 B. 2018 productivity or special appraised value: -\$0 C. Value loss. Subtract B from A. ⁶ \$0	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$261,960
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$1,351,348,023
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$135,134
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	\$0
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 unit has no 2018 captured appraised value in Line 16D, enter "0".⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹	\$135,134
16.	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 includes homeowners age 65 or older or disabled.¹⁰ A. Certified values only: \$1,360,673,515 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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(15)

2018 Effective Tax Rate Worksheet (continued)

Gateway Water

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property:</p> <p style="text-align: right;">- \$0</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</p> <p style="text-align: right;">- \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$1,360,673,515</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2018 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</p> <p style="text-align: right;">\$0</p> <p>B. 2018 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 at 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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴</p> <p style="text-align: right;">+ \$0</p>

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Effective Tax Rate Worksheet (continued)

Gateway Water

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 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 prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$1,360,673,515
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$5,777,035
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$5,777,035
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$1,354,896,480
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.0099/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	\$/\$100

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)

A county, city or hospital district that adopted the additional sales tax in November 2017 or in May 2018 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 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.

2018 Rollback Tax Rate Worksheet

Gateway Water

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.010000/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$1,351,348,023
28.	<p>2017 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$135,134</p> <p>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 units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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</p> <p>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</p>	

2018 Rollback Tax Rate Worksheet (continued)
Gateway Water

28. (cont.)	<p>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) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. + \$0</p> <p>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</p> <p>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 unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>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. \$135,134</p>	
29.	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$1,354,896,480
30.	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.0099/\$100
31.	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.0106/\$100

2018 Rollback Tax Rate Worksheet (continued)
Gateway Water

32.	<p>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 M&O expenses. 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. List the debt in Schedule B: Debt Service. \$0 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$0</p>	
33.	<p>Certified 2017 excess debt collections. Enter the amount certified by the collector.</p>	\$0
34.	<p>Adjusted 2018 debt. Subtract line 33 from line 32.</p>	\$0
35.	<p>Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	95.000000%
36.	<p>2018 debt adjusted for collections. Divide line 34 by line 35.</p>	\$0
37.	<p>2018 total taxable value. Enter the amount on line 19.</p>	\$1,360,673,515
38.	<p>2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.0000/\$100
39.	<p>2018 rollback tax rate. Add lines 31 and 38.</p>	\$0.0106/\$100
40.	<p>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.</p>	\$/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

2017
**Water District Tax Rate
 Rollback Worksheet**

Entity Name: Gateway Groundwater

Date: 08/21/2017

Maintenance and Operations (M&O) Rate:		
1.	2016 average appraised value of residence homestead	\$44,580
2.	2016 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$0
3.	2016 average taxable value of residence homestead (line 1 minus line 2)	\$44,580
4.	2016 adopted M&O tax rate (per \$100 of value) x \$0.010000/\$100	
5.	2016 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$4.46
6.	Percentage increase to the M&O taxes x 8 %	
7.	Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)	\$4.82
8.	2017 average appraised value of residence homestead	\$45,961
9.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$0
10.	2017 average taxable value of residence homestead (line 8 minus line 9)	\$45,961
11.	Highest 2017 M&O Tax Rate (line 7 divided by line 10, multiply by 100)	\$0.010400/\$100
12.	2017 Debt Tax Rate	\$0.000000/\$100
13.	2017 Contract Tax Rate	\$0.000000/\$100
14.	2017 Rollback Tax Rate (add lines 11, 12, and 13)	\$0.010400/\$100

This is the highest rate that the water district may adopt without triggering the rollback provisions in Water Code Section 49.236.

Gateway Groundwater Conservation District

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2015 Effective Tax Rate Worksheet

Line	Activity	Amount/Rate
1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 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	\$ 1,277,119,036
2.	2014 tax ceilings. Counties, cities and junior college districts. Enter 2014 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 2014 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2014 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,277,119,036
4.	2014 total adopted tax rate.	\$ 0.010000 /\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: -\$0 C. 2014 value loss. Subtract B from A. ³	\$ 0
6.	2014 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 1,277,119,036
7.	2014 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2014. Enter the 2014 value of property in deannexed territory. ⁴	\$ 0

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	\$283,821 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$36,000 C. Value loss. Add A and B.⁵	
9.	2014 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 2015. Use only properties that qualified in 2015 for the first time; do not use properties that qualified in 2014. A. 2014 market value: \$468,607 B. 2015 productivity or special appraised value: - \$203,857 C. Value loss. Subtract B from A.⁶	\$ 264,750
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 584,571
11.	2014 adjusted taxable value. Subtract Line 10 from Line 6	\$ 1,276,534,465
12.	Adjusted 2014 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 127,653
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2014. 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 2014. This line applies only to tax years preceding tax year 2014. ⁷	\$ 0
14.	Taxes in tax increment financing (TIF) for tax year 2014. 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 2015 captured appraised value in Line 16D, enter 0. ⁸	\$ 0
15.	Adjusted 2014 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹	\$ 127,653

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16.	<p>B. Counties. Include railroad rolling stock values certified by the Comptroller's office: + \$</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: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 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 - \$ 0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D.</p>	<p>\$</p> <p>1,311,328,059</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2015 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 \$ 1,887,787</p> <p>B. 2015 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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ \$ 1,151,570</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$</p> <p>3,039,357</p>
18.	<p>2015 tax ceilings. Counties, cities and junior colleges 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 2014 or a prior year for homeowners age 65 or older or disabled, use this step.</p>	<p>\$</p> <p>0</p>
19.	<p>2015 total taxable value. Add Lines 16E and 17C. Subtract Line 18.</p>	<p>\$</p> <p>1,314,367,416</p>
20.	<p>Total 2015 taxable value of properties in territory annexed after Jan. 1, 2014. Include both real and personal property. Enter the 2015 value of property in territory annexed.¹⁶</p>	<p>\$</p> <p>0</p>

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	improvement. New improvements do include property on which a tax abatement agreement has expired for 2015.¹⁷	
22.	Total adjustments to the 2015 taxable value. Add Lines 20 and 21.	\$ 18,932,221
23.	2015 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 1,295,435,195
24.	2015 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸	\$ 0.009854 /\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.¹⁹	\$ 0 /\$100

A county, city or hospital district that adopted the additional sales tax In November 2014 or in May 2015 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.

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(15)

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c)

¹³Tex. Tax Code Section 26.04 and 26.041

¹⁴Tex. Tax Code Section 26.04 and 26.041

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

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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.	\$ 1,319,703,914
4.	2015 total adopted tax rate.	\$ 0.010000 /\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$ 0 B. 2015 values resulting from final court decisions: -\$ 0 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.	\$ 1,319,703,914
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 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: \$ 3,744,809 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$ 261,035 C. Value loss. Add A and B. ⁵	\$ 4,005,844
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: \$ 360,000 B. 2016 productivity or special appraised value: -\$ 117,200 C. Value loss. Subtract B from A. ⁶	\$ 242,800
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 4,248,644
11.	2015 adjusted taxable value. Subtract Line 10 from Line 6	\$ 1,315,455,270
12.	Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 131,545
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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$ 2
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	\$ 131,547
16.	Total 2016 taxable value on the 2016 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 A. Certified values: \$ 1,312,199,112 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: -\$ 0 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 -\$ 0 E. Total 2016 value. Add A and B, then subtract C and D.	\$ 1,312,199,112

Worksheets

Additional Worksheets

Options

Documents



Exit



Save
Worksheets



Effective
Rate



Rollback
Rate



Sales Tax
Rate



Pollution
Control

Taxrate

	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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$ 705,880
	C. Total value under protest or not certified. Add A and B.	\$ 2,378,632
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.	\$ 0
19.	2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 1,314,577,744
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. ¹⁵	\$ 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	\$ 4,691,025
22.	Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$ 4,691,025
23.	2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 1,309,886,719
24.	2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$ 0.010042 /\$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	\$ 0 /\$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.

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(15)

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c)

¹³Tex. Tax Code Section 26.04 and 26.041

¹⁴Tex. Tax Code Section 26.04 and 26.041

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)