

# 2017 Effective Tax Rate Worksheet

## Kenedy Co. Groundwater Cons. Dist.

See pages 13 to 16 for an explanation of the effective tax rate.

<p><b>1. 2016 total taxable value.</b> Enter the amount of 2016 taxable value on the 2016 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).<sup>1</sup></p>	\$1,266,816,545
<p><b>2. 2016 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2016 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 2016 or prior year for homeowners age 65 or older or disabled, use this step.<sup>2</sup></p>	\$0
<p><b>3. Preliminary 2016 adjusted taxable value.</b> Subtract line 2 from line 1.</p>	\$1,266,816,545
<p><b>4. 2016 total adopted tax rate.</b></p>	\$0.015300/\$100
<p><b>5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b></p> <p>A. Original 2016 ARB values: \$0</p> <p>B. 2016 values resulting from final court decisions: - \$0</p> <p>C. 2016 value loss. Subtract B from A.<sup>3</sup></p>	\$0
<p><b>6. 2016 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.</p>	\$1,266,816,545
<p><b>7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016.</b> Enter the 2016 value of property in deannexed territory.<sup>4</sup></p>	\$0
<p><b>8. 2016 taxable value lost because property first qualified for an exemption in 2016.</b> 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.</p> <p>A. Absolute exemptions. Use 2016 market value: \$14,880</p> <p>B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$14,370</p> <p>C. Value loss. Add A and B.<sup>5</sup></p>	\$29,250

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

<sup>5</sup> Tex. Tax Code § 26.012(15)

## 2017 Effective Tax Rate Worksheet (continued)

### Kenedy Co. Groundwater Cons. Dist.

9.	<b>2016 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 2017.</b> Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: <span style="float: right;">\$890</span> B. 2017 productivity or special appraised value: <span style="float: right;">- \$90</span> C. Value loss. Subtract B from A. <sup>6</sup> <span style="float: right;">\$800</span>	
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$30,050
11.	<b>2016 adjusted taxable value.</b> Subtract line 10 from line 6.	\$1,266,786,495
12.	<b>Adjusted 2016 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$193,818
13.	<b>Taxes refunded for years preceding tax year 2016.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016. <sup>7</sup>	\$10
14.	<b>Taxes in tax increment financing (TIF) for tax year 2016.</b> 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 2017 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
15.	<b>Adjusted 2016 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$193,828
16.	<b>Total 2017 taxable value on the 2017 certified appraisal roll today.</b> 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. <sup>10</sup> A. <b>Certified values only:</b> <span style="float: right;">\$1,222,191,922</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

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)

## 2017 Effective Tax Rate Worksheet (continued)

### Kenedy Co. Groundwater Cons. Dist.

16. (cont.)	<p><b>C. Pollution control exemption:</b> 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><b>D. Tax increment financing:</b> Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.<sup>11</sup></p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2017 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$1,222,191,922</p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p><b>A. 2017 taxable value of properties under protest.</b> 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.<sup>13</sup></p> <p style="text-align: right;">\$1,817,550</p> <p><b>B. 2017 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>14</sup></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

## 2017 Effective Tax Rate Worksheet (continued)

### Kenedy Co. Groundwater Cons. Dist.

17. (cont.)	<b>C. Total value under protest or not certified.</b> Add A and B.	\$1,817,550
18.	<b>2017 tax ceilings.</b> Counties, cities and junior colleges 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0
19.	<b>2017 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$1,224,009,472
20.	<b>Total 2017 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2017 value of property in territory annexed. <sup>16</sup>	\$0
21.	<b>Total 2017 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2016. 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, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. <sup>17</sup>	\$406,390
22.	<b>Total adjustments to the 2017 taxable value.</b> Add lines 20 and 21.	\$406,390
23.	<b>2017 adjusted taxable value.</b> Subtract line 22 from line 19.	\$1,223,603,082
24.	<b>2017 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.015840/\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. <sup>19</sup>	\$/\$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 2016 or in May 2017 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.

## Water District Tax Rate Rollback Worksheet

Entity Name: Kenedy County Groundwater Conservat

Date: 07/24/2017

<b>Maintenance and Operations (M&amp;O) Rate:</b>		
1.	2016 average appraised value of residence homestead	\$78,820
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)	\$78,820
4.	2016 adopted M&O tax rate (per \$100 of value) <span style="float: right;">x \$0.015300/\$100</span>	
5.	2016 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$12.06
6.	Percentage increase to the M&O taxes <span style="float: right;">x 8 %</span>	
7.	Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)	\$13.02
8.	2017 average appraised value of residence homestead	\$78,408
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)	\$78,408
11.	<b>Highest 2017 M&amp;O Tax Rate</b> (line 7 divided by line 10, multiply by 100)	\$0.016605/\$100
12.	<b>2017 Debt Tax Rate</b>	\$0.000000/\$100
13.	<b>2017 Contract Tax Rate</b>	\$0.000000/\$100
14.	<b>2017 Rollback Tax Rate</b> (add lines 11, 12, and 13)	\$0.016605/\$100

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