

2018 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Kenedy County Groundwater Conservation Dist. 361-294-5336
 Taxing Unit Name Phone (area code and number)

151 N. Mallory, Sarita, Tx. 78385 www.kenedygcd.com
 Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

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 1: 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	\$ 1,222,724,674
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 unit adopted the tax ceiling provision in 2017 or a 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.	\$ 1,222,724,674
4.	2017 total adopted tax rate.	\$.015300 /\$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.	\$ 1,222,724,674
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	\$ 0

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)

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: \$ <u>11480</u></p> <p>B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$ <u>212,390</u></p> <p>C. Value loss. Add A and B.⁵</p>	\$ <u>223,870</u>
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: \$ <u>18,960</u></p> <p>B. 2018 productivity or special appraised value: - \$ <u>1,370</u></p> <p>C. Value loss. Subtract B from A.⁶</p>	\$ <u>17,590</u>
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ <u>241,460</u>
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6	\$ <u>1,222,483,214</u>
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ <u>187,039.</u>
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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$ <u>3.</u>
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	\$ <u>0</u>
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ <u>187,042</u>
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</p> <p>A. Certified values: \$ <u>1,272,146,836</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></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: - \$ <u>0</u></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 - \$ <u>0</u></p> <p>E. Total 2018 value. Add A and B, then subtract C and D.</p>	\$ <u>1,272,146,836</u>

⁵ Tex. Tax Code § 26.012(15)
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
¹¹ Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
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 \$ <u>0</u></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 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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
18.	<p>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 unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁵</p>	\$ <u>0</u>
19.	<p>2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.</p>	\$ <u>122,146,836</u>
20.	<p>Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed.¹⁶</p>	\$ <u>0</u>
21.	<p>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 Jan. 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</p>	\$ <u>1,385,350</u>
22.	<p>Total adjustments to the 2018 taxable value. Add Lines 20 and 21.</p>	\$ <u>1,385,350</u>
23.	<p>2018 adjusted taxable value. Subtract Line 22 from Line 19.</p>	\$ <u>120,761,486</u>
24.	<p>2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸</p>	\$ <u>0.14718</u> /\$100
25.	<p>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</p>	\$ _____ /\$100

¹² Tex. Tax Code § 26.01(c) and (d)
¹³ Tex. Tax Code § 26.01(c)
¹⁴ Tex. Tax Code § 26.01(d)
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)

Water District Tax Rate Rollback Worksheet

Entity Name: Kenedy Co. Groundwater Cons. Dist.

Date: 07/18/2018

Maintenance and Operations (M&O) Rate:		
1.	2017 average appraised value of residence homestead	\$78,408
2.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$0
3.	2017 average taxable value of residence homestead (line 1 minus line 2)	\$78,408
4.	2017 adopted M&O tax rate (per \$100 of value) x \$0.015300/\$100	
5.	2017 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$12.00
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)	\$12.96
8.	2018 average appraised value of residence homestead	\$77,785
9.	2018 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$0
10.	2018 average taxable value of residence homestead (line 8 minus line 9)	\$77,785
11.	Highest 2018 M&O Tax Rate (line 7 divided by line 10, multiply by 100)	\$0.016661/\$100
12.	2018 Debt Tax Rate	\$0.000000/\$100
13.	2018 Contract Tax Rate	\$0.000000/\$100
14.	2018 Rollback Tax Rate (add lines 11, 12, and 13)	\$0.016661/\$100

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