

# 2019 Tax Rate Calculation Worksheet

## Kenedy County Groundwater Cons. Dis

### Effective Tax Rate (No New Taxes) Kenedy County Groundwater Cons. Dis

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.

<b>1. 2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 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>	\$1,272,138,966
<b>2. 2018 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2018 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2018 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,272,138,966
<b>4. 2018 total adopted tax rate.</b>	\$0.015300/\$100
<b>5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2018 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$1,272,138,966
<b>7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$0

<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)

**2019 Tax Rate Calculation Worksheet (continued)**  
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<b>8.</b>	<b>2018 taxable value lost because property first qualified for an exemption in 2019.</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 or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: <span style="float: right;">\$347,380</span> B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: <span style="float: right;">+ \$0</span> C. Value loss. Add A and B. <sup>5</sup>	<b>\$347,380</b>
<b>9.</b>	<b>2018 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 2019.</b> Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: <span style="float: right;">\$347,300</span> B. 2019 productivity or special appraised value: <span style="float: right;">- \$2,230</span> C. Value loss. Subtract B from A. <sup>6</sup>	<b>\$345,070</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	<b>\$692,450</b>
<b>11.</b>	<b>2018 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$1,271,446,516</b>
<b>12.</b>	<b>Adjusted 2018 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	<b>\$194,531</b>
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	<b>\$0</b>
<b>14.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2018.</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 2019 captured appraised value in Line 16D, enter "0". <sup>8</sup>	<b>\$0</b>
<b>15.</b>	<b>Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	<b>\$194,531</b>
<b>16.</b>	<b>Total 2019 taxable value on the 2019 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;">\$1,715,996,144</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

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

## 2019 Tax Rate Calculation Worksheet (continued)

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16. (cont.)	<p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 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> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2019 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$1,715,996,144</span></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. 2019 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> <span style="float: right;">\$0</span></p> <p><b>B. 2019 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> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

**2019 Tax Rate Calculation Worksheet (continued)**  
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<b>17.</b> <b>(cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>18.</b>	<b>2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0
<b>19.</b>	<b>2019 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$1,715,996,144
<b>20.</b>	<b>Total 2019 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$0
<b>21.</b>	<b>Total 2019 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 2018. 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, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$606,210
<b>22.</b>	<b>Total adjustments to the 2019 taxable value.</b> Add lines 20 and 21.	\$606,210
<b>23.</b>	<b>2019 adjusted taxable value.</b> Subtract line 22 from line 19.	\$1,715,389,934
<b>24.</b>	<b>2019 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.011340/\$100
<b>25.</b>	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 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)

# 2019 Water District Rollback Tax Rate Worksheet

## Rollback Tax Rate Kenedy Co. Groundwater Cons. Dist.

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:  
08/01/2019

1.	2018 average appraised value of residence homestead.	\$77,785
2.	2018 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$0
3.	2018 average taxable value of residence homestead (Line 1 minus Line 2).	\$77,785
4.	2018 adopted M&O tax rate (per \$100 of value). <span style="float: right;">x \$0.015300/\$100</span>	
5.	2018 M&O tax on average residence homestead. (Multiply Line 3 by Line 4, divide by \$100).	\$11.90
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$12.85
7.	2019 average appraised value of residence homestead.	\$72,280
8.	2019 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$0
9.	2019 average taxable value of residence homestead (Line 7 minus Line 8).	\$72,280
10.	Highest 2019 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	\$0.017778/\$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.	\$0.017778/\$100