2015 Effective Tax Rate Worksheet
City of Hitchcock

Date: 08/10/2019 01:26 PM

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]	$321,910,539
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]	$33,224,638
3. Preliminary 2014 adjusted taxable value. Subtract Line 2 from Line 1.	$288,685,901
4. 2014 total adopted tax rate.	$0.413202/$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. **Original 2014 ARB Values.** B. **2014 values resulting from final court decisions.** C. **2014 value loss.** Subtract B from A.[3]	 $0 $0 $0
6. 2014 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$288,685,901
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
8. 2014 taxable value lost because property first qualified for an exemption in 2015. 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 to freeport or goods-in-transit exemptions. A. **Absolute exemptions.** Use 2014 market value: B. **Partial exemptions.** 2015 exemption amount or 2015 percentage exemption times 2014 value: C. **Value loss.** Add A and B.[5]	 $0 $636,359 $636,359
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:** B. **2015 productivity or special appraised value:**	 $137,067 $1,110

C. **Value loss.** Subtract B from A.[6]	$135,957
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$772,316
11. 2014 adjusted taxable value. Subtract Line 10 from Line 6.	$287,913,585
12. Adjusted 2014 taxes. Multiply Line 4 by Line 11 and divide by $100.	$1,189,664
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]	$420
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]	$293,231
15. Adjusted 2014 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.[9]	$896,853
16. Total 2015 taxable value on the 2015 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:** 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: **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] E. **Total 2015 value.** Add A and B, then subtract C and D.	 $331,241,456 $0 $0 $79,514,514 $251,726,942
17. Total value of properties under protest or not included on certified appraisal roll.[12] 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] 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]	 $25,500,715 $0

C. **Total value under protest or not certified:** Add A and B.	$25,500,715
18. 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.[15]	$34,796,465
19. 2015 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$242,431,192
20. 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]	$0
21. Total 2015 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2014. 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, 2014, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2015.[17]	$7,823,961
22. Total adjustments to the 2015 taxable value. Add Lines 20 and 21.	$7,823,961
23. 2015 adjusted taxable value. Subtract Line 22 from Line 19.	$234,607,231
24. 2015 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.[18]	$0.382278/$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]	

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.

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(15)
[5]Tex. Tax Code Section 26.012(15)
[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[8]Tex. Tax Code Section 26.03(c)
[9]Tex. Tax Code Section 26.012(13)
[10]Tex. Tax Code Section 26.012(15)
[11]Tex. Tax Code Section 26.03(c)
[12]Tex. Tax Code Section 26.01(c)
[13]Tex. Tax Code Section 26.04 and 26.041
[14]Tex. Tax Code Section 26.04 and 26.041
[15]Tex. Tax Code Section 26.012(6)
[16]Tex. Tax Code Section 26.012(17)
[17]Tex. Tax Code Section 26.012(17)
[18]Tex. Tax Code Section 26.04(c)
[19]Tex. Tax Code Section 26.04(d)

2015 Rollback Tax Rate Worksheet
City of Hitchcock

Date: 08/10/2019

26. 2014 maintenance and operations (M&O) tax rate.	$0.413202/$100
27. 2014 adjusted taxable value. Enter the amount from Line 11.	$287,913,585
28. 2014 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$1,189,664
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$962,761
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 taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2014:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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.	$0
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
G. **Taxes in TIF:** 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.	$0
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.	$2,152,425
29. 2015 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$234,607,231
30. 2015 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.917459/$100
31. 2015 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.990855/$100

32. Total 2015 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 taxing 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. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$0 $0 $0 $0
33. Certified 2014 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2015 debt. Subtract Line 33 from Line 32D.	$0
35. Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2015 debt adjusted for collections. Divide Line 34 by Line 35	$0
37. 2015 total taxable value. Enter the amount on Line 19.	$242,431,192
38. 2015 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0/$100
39. 2015 rollback tax rate. Add Lines 31 and 38.	$0.990855/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	

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.

2015 Additional Sales Tax Rate Worksheet
City of Hitchcock

Date: 08/10/2019

41. Taxable Sales. For taxing units that adopted the sales tax in November 2014 or May 2015, enter the Comptroller's estimate of taxable sales for the previous four quarters.[1] Taxing units that adopted the sales tax before November 2014, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[2] **Taxing units that adopted the sales tax in November 2014 or in May 2015.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[3] **- or - Taxing units that adopted the sales tax before November 2014.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$778,164
43. 2015 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$242,431,192
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.320984/$100
45. 2015 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.382278/$100
46. 2015 effective tax rate, adjusted for sales tax.[4] **Taxing units that adopted the sales tax in November 2014 or in May 2015.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2014.	$0.382278/$100
47. 2015 rollback tax rate, unadjusted for sales tax.[5] Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.990855/$100
48. 2015 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.669871/$100

[1]Tex. Tax Code Section 26.041(d)
[2]Tex. Tax Code Section 26.041(i)
[3]Tex. Tax Code Section 26.041(d)
[4]Tex. Tax Code Section 26.04(c)
[5]Tex. Tax Code Section 26.04(c)

2016 Effective Tax Rate Worksheet
City of Hitchcock

Date: 08/10/2019 01:26 PM

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 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]	$358,035,286
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]	$34,810,967
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	$323,224,319
4. 2015 total adopted tax rate.	$0.413202/$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. **Original 2015 ARB Values.** B. **2015 values resulting from final court decisions.** C. **2015 value loss.** Subtract B from A.[3]	 $0 $0 $0
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$323,224,319
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 to freeport or goods-in-transit exemptions. A. **Absolute exemptions.** Use 2015 market value: B. **Partial exemptions.** 2016 exemption amount or 2016 percentage exemption times 2015 value: C. **Value loss.** Add A and B.[5]	 $0 $670,089 $670,089
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:** B. **2016 productivity or special appraised value:**	 $141,530 $5,010

C. **Value loss.** Subtract B from A.[6]	$136,520
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$806,609
11. 2015 adjusted taxable value. Subtract Line 10 from Line 6.	$322,417,710
12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by $100.	$1,332,236
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]	$241
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]	$318,464
15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.[9]	$1,014,013
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:** 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: **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] E. **Total 2016 value.** Add A and B, then subtract C and D.	 $353,878,302 $0 $0 $86,447,201 $267,431,101
17. Total value of properties under protest or not included on certified appraisal roll.[12] A. **2016 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] B. **2016 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]	 $22,677,156 $0

C. **Total value under protest or not certified:** Add A and B.	$22,677,156
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.[15]	$40,755,097
19. 2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$249,353,160
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.[16]	$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]	$7,070,069
22. Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	$7,070,069
23. 2016 adjusted taxable value. Subtract Line 22 from Line 19.	$242,283,091
24. 2016 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.[18]	$0.418524/$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]	

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.

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(15)
[5]Tex. Tax Code Section 26.012(15)
[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[8]Tex. Tax Code Section 26.03(c)
[9]Tex. Tax Code Section 26.012(13)
[10]Tex. Tax Code Section 26.012(15)
[11]Tex. Tax Code Section 26.03(c)
[12]Tex. Tax Code Section 26.01(c)
[13]Tex. Tax Code Section 26.04 and 26.041
[14]Tex. Tax Code Section 26.04 and 26.041
[15]Tex. Tax Code Section 26.012(6)
[16]Tex. Tax Code Section 26.012(17)
[17]Tex. Tax Code Section 26.012(17)
[18]Tex. Tax Code Section 26.04(c)
[19]Tex. Tax Code Section 26.04(d)

2016 Rollback Tax Rate Worksheet
City of Hitchcock

Date: 08/10/2019

26. 2015 maintenance and operations (M&O) tax rate.	$0.413202/$100
27. 2015 adjusted taxable value. Enter the amount from Line 11.	$322,417,710
28. 2015 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$1,332,236
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$1,166,463
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 taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2015:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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.	$241
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
G. **Taxes in TIF:** 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.	$318,464
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.	$2,180,476
29. 2016 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$242,283,091
30. 2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.899970/$100
31. 2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.971967/$100

32. Total 2016 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 taxing 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. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$0 $0 $0 $0
33. Certified 2015 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2016 debt. Subtract Line 33 from Line 32D.	$0
35. Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2016 debt adjusted for collections. Divide Line 34 by Line 35	$0
37. 2016 total taxable value. Enter the amount on Line 19.	$249,353,160
38. 2016 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0/$100
39. 2016 rollback tax rate. Add Lines 31 and 38.	$0.971967/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	

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.

2016 Additional Sales Tax Rate Worksheet
City of Hitchcock

Date: 08/10/2019

41. Taxable Sales. For taxing units that adopted the sales tax in November 2015 or May 2016, enter the Comptroller's estimate of taxable sales for the previous four quarters.[1] Taxing units that adopted the sales tax before November 2015, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[2] **Taxing units that adopted the sales tax in November 2015 or in May 2016.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[3] **- or - Taxing units that adopted the sales tax before November 2015.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$461,992
43. 2016 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$249,353,160
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.185277/$100
45. 2016 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.418524/$100
46. 2016 effective tax rate, adjusted for sales tax.[4] **Taxing units that adopted the sales tax in November 2015 or in May 2016.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2015.	$0.418524/$100
47. 2016 rollback tax rate, unadjusted for sales tax.[5] Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.971967/$100
48. 2016 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.786690/$100

[1]Tex. Tax Code Section 26.041(d)
[2]Tex. Tax Code Section 26.041(i)
[3]Tex. Tax Code Section 26.041(d)
[4]Tex. Tax Code Section 26.04(c)
[5]Tex. Tax Code Section 26.04(c)

2017 Tax Rate Calculation Worksheet

Date: 08/10/2019 01:27 PM

Taxing Units Other Than School Districts or Water Districts

City of Hitchcock

Taxing Unit Name

Phone *(area code and number)*

Taxing Unit's Address, City, State, Zip

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 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 Water District Rollback Tax Rate Worksheet. This worksheet is provided 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.	
Effective Tax Rate Activity	**Amount/Rate**
1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 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]	$367,782,315
2. 2016 tax ceilings. 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 taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$40,139,368
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	$327,642,947
4. 2016 total adopted tax rate.	$0.413202/$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. **Original 2016 ARB Values.** B. **2016 values resulting from final court decisions.** C. **2016 value loss.** Subtract B from A.[3]	 $771,042 $573,193 $197,849
6. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$327,840,796
7. 2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016. Enter the 2016 value of property in deannexed territory.[4]	$0
8. 2016 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 to freeport or goods-in-transit exemptions.	

A. **Absolute exemptions.** Use 2016 market value: B. **Partial exemptions.** 2017 exemption amount or 2017 percentage exemption times 2016 value: C. **Value loss.** Add A and B.[5]	$29,572 $1,243,540 $1,273,112
9. 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. Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016. A. **2016 market value:** B. **2017 productivity or special appraised value:** C. **Value loss.** Subtract B from A.[6]	 $0 $0 $0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$1,273,112
11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.	$326,567,684
12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by $100.	$1,349,384
13. Taxes refunded for years preceding tax year 2016. 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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.[7]	$5,079
14. Taxes in tax increment financing (TIF) for tax year 2016. 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 2017 captured appraised value in Line 16D, enter 0.[8]	$345,226
15. Adjusted 2016 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.[9]	$1,009,237
16. Total 2017 taxable value on the 2017 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:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: 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: **D. Tax increment financing:** 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.[11]	 $379,314,218 $0 $0 $95,527,152 $283,787,066

E. **Total 2017 value.** Add A and B, then subtract C and D.	
17. Total value of properties under protest or not included on certified appraisal roll.[12] A. **2017 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] B. **2017 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] C. **Total value under protest or not certified:** Add A and B.	$17,305,488 $0 $17,305,488
18. 2017 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step.[15]	$50,280,414
19. 2017 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$250,812,140
20. Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016. Include both real and personal property. Enter the 2017 value of property in territory annexed.[16]	$0
21. Total 2017 taxable value of new improvements and new personal property located in new improvements. 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 Jan. 1, 2016, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2017.[17]	$11,517,470
22. Total adjustments to the 2017 taxable value. Add Lines 20 and 21.	$11,517,470
23. 2017 adjusted taxable value. Subtract Line 22 from Line 19.	$239,294,670
24. 2017 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.[18]	$0.421754/$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate.[19]	

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(15)
[5]Tex. Tax Code Section 26.012(15)
[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[8]Tex. Tax Code Section 26.03(c)
[9]Tex. Tax Code Section 26.012(13)
[10]Tex. Tax Code Section 26.012
[11]Tex. Tax Code Section 26.03(c)
[12]Tex. Tax Code Section 26.01(c) and (d)
[13]Tex. Tax Code Section 26.01(c)
[14]Tex. Tax Code Section 26.01(d)
[15]Tex. Tax Code Section 26.012(6)
[16]Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2016 maintenance and operations (M&O) tax rate.	$0.413202/$100
27. 2016 adjusted taxable value. Enter the amount from Line 11.	$326,567,684
28. 2016 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$1,349,384
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$878,544
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 taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2016:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2016. This line applies only to tax years preceding tax year 2016.	$5,079
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
G. **Taxes in TIF:** 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 2017 captured appraised value in Line 16D, enter 0.	$345,226
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$1,887,781

29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$239,294,670
30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.788894/$100
31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.852005/$100
32. Total 2017 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 taxing 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. Enter debt amount. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$0 $0 $0 $0
33. Certified 2016 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2017 debt. Subtract Line 33 from Line 32D.	$0
35. Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2017 debt adjusted for collections. Divide Line 34 by Line 35	$0
37. 2017 total taxable value. Enter the amount on Line 19.	$250,812,140
38. 2017 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0/$100
39. 2017 rollback tax rate. Add Lines 31 and 38.	$0.852005/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.	
Activity	**Amount/Rate**
41. Taxable Sales. For taxing units that adopted the sales tax in November 2016 or May 2017, enter the Comptroller's estimate of taxable sales for the previous four quarters.[20] Taxing units that adopted the sales tax before November 2016, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[21] **Taxing units that adopted the sales tax in November 2016 or in May 2017.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[22] **- or -** **Taxing units that adopted the sales tax before November 2016.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$330,308
43. 2017 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$250,812,140
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.131696/$100
45. 2017 effective tax rate, unadjusted for sales tax.[23] Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.421754/$100
46. 2017 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2016 or in May 2017.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2016.	$0.421754/$100
47. 2017 rollback tax rate, unadjusted for sales tax.[24] Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.852005/$100
48. 2017 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.720309/$100

[17]Tex. Tax Code Section 26.012(17)
[18]Tex. Tax Code Section 26.04(c)
[19]Tex. Tax Code Section 26.04(d)
[20]Tex. Tax Code Section 26.041(d)
[21]Tex. Tax Code Section 26.041(i)
[22]Tex. Tax Code Section 26.041(d)
[23]Tex. Tax Code Section 26.04(c)
[24]Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[25] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[26]	$0
50. 2017 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	$250,812,140
51. Additional rate for pollution control. Divide line 49 by Line 50 and multiply by $100.	$0/$100
52. 2017 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	$0.720309/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	$0.421754
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	$0.720309
Rollback tax rate adjusted for pollution control (Line 52)	$0.720309

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here _____ _____

Taxing Unit Representative Date

[25]Tex. Tax Code Section 26.045(d)

[26]Tex. Tax Code Section 26.045(i)

2018 Tax Rate Calculation Worksheet

Date: 08/10/2019 01:27 PM

Taxing Units Other Than School Districts or Water Districts

City of Hitchcock

Taxing Unit Name

Phone *(area code and number)*

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 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 Water District Rollback Tax Rate Worksheet.

This worksheet is provided 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.

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]	$402,969,559
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]	$49,410,269
3. Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	$353,559,290
4. 2017 total adopted tax rate.	$0.500000/$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. **Original 2017 ARB Values.** B. **2017 values resulting from final court decisions.** C. **2017 value loss.** Subtract B from A.[3]	 $0 $0 $0
6. 2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$353,559,290
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
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 to freeport or goods-in-transit exemptions. A. **Absolute exemptions.** Use 2017 market value: B. **Partial exemptions.** 2018 exemption amount or 2018 percentage exemption times 2017 value: C. **Value loss.** Add A and B.[5]	 $734,055 $903,711 $1,637,766
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 properties that qualified in 2018 for the first time; do not use properties that qualified in 2017. A. **2017 market value:** B. **2018 productivity or special appraised value:** C. **Value loss.** Subtract B from A.[6]	 $19,780 $840 $18,940
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$1,656,706
11. 2017 adjusted taxable value. Subtract Line 10 from Line 6.	$351,902,584
12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by $100.	$1,759,512
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]	$1,167
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]	$342,936
15. Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.[9]	$1,417,743
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 include homeowners age 65 or older or disabled.[10] A. **Certified values:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: 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: **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	 $394,756,789 $0 $0 $102,064,728

into the tax increment fund. Do not include any new property value that will be included in Line 21 below.[11] E. **Total 2018 value.** Add A and B, then subtract C and D.	$292,692,061
17. Total value of properties under protest or not included on certified appraisal roll.[12] 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] 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] C. **Total value under protest or not certified:** Add A and B.	$14,409,894 $0 $14,409,894
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 a prior year for homeowners age 65 or older or disabled, use this step.[15]	$51,846,112
19. 2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$255,255,843
20. 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]	$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 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]	$6,205,049
22. Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	$6,205,049
23. 2018 adjusted taxable value. Subtract Line 22 from Line 19.	$249,050,794
24. 2018 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.[18]	$0.569258/$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]	

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(15)
[5]Tex. Tax Code Section 26.012(15)
[9]Tex. Tax Code Section 26.012(13)
[10]Tex. Tax Code Section 26.012
[11]Tex. Tax Code Section 26.03(c)
[12]Tex. Tax Code Section 26.01(c) and (d)
[13]Tex. Tax Code Section 26.01(c)

[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[8]Tex. Tax Code Section 26.03(c)
[14]Tex. Tax Code Section 26.01(d)
[15]Tex. Tax Code Section 26.012(6)
[16]Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2017 maintenance and operations (M&O) tax rate.	$0.500000/$100
27. 2017 adjusted taxable value. Enter the amount from Line 11.	$351,902,584
28. 2017 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$1,759,512
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 taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$824,885
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 taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2017:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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.	$1,167
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
G. **Taxes in TIF:** 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.	$342,936
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$2,242,628

29. 2018 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$249,050,794
30. 2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.900470/$100
31. 2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.972507/$100
32. 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 taxing 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. Enter debt amount. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$0 $0 $0 $0
33. Certified 2017 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2018 debt. Subtract Line 33 from Line 32D.	$0
35. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2018 debt adjusted for collections. Divide Line 34 by Line 35	$0
37. 2018 total taxable value. Enter the amount on Line 19.	$255,255,843
38. 2018 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0/$100
39. 2018 rollback tax rate. Add Lines 31 and 38.	$0.972507/$100
40. 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.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.	
Activity	**Amount/Rate**
41. Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters.[20] Estimates of taxable sales may be obtained through the Comptroller's **Allocation Historical Summary** webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[21] **Taxing units that adopted the sales tax in November 2017 or in May 2018.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[22] **- or -** **Taxing units that adopted the sales tax before November 2017.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$271,541
43. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$255,255,843
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.106380/$100
45. 2018 effective tax rate, unadjusted for sales tax.[23] Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.569258/$100
46. 2018 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2017 or in May 2018.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	$0.569258/$100
47. 2018 rollback tax rate, unadjusted for sales tax.[24] Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.972507/$100
48. 2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.866127/$100

[17]Tex. Tax Code Section 26.012(17)
[18]Tex. Tax Code Section 26.04(c)
[19]Tex. Tax Code Section 26.04(d)
[20]Tex. Tax Code Section 26.041(d)
[21]Tex. Tax Code Section 26.041(i)
[22]Tex. Tax Code Section 26.041(d)
[23]Tex. Tax Code Section 26.04(c)
[24]Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[25] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[26]	$0
50. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$255,255,843
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by $100.	$0/$100
52. 2018 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	$0.866127/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	$0.569258
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	$0.866127
Rollback tax rate adjusted for pollution control (Line 52)	$0.866127

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here _____ _____

Taxing Unit Representative Date

[25]Tex. Tax Code Section 26.045(d)

[26]Tex. Tax Code Section 26.045(i)

2019 Tax Rate Calculation Worksheet

Date: 08/10/2019 01:27 PM

Taxing Units Other Than School Districts or Water Districts

City of Hitchcock

Taxing Unit Name

Phone *(area code and number)*

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 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 Water District Rollback Tax Rate Worksheet.

This worksheet is provided 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.

Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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]	$417,416,576
2. 2018 tax ceilings. 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 taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$51,781,487
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	$365,635,089
4. 2018 total adopted tax rate.	$0.500000/$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. **Original 2018 ARB Values.** B. **2018 values resulting from final court decisions.** C. **2018 value loss.** Subtract B from A.[3]	 $0 $0 $0
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$365,635,089
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.[4]	$0
8. 2018 taxable value lost because property first qualified for an exemption in 2019. 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 to freeport or goods-in-transit exemptions. A. **Absolute exemptions.** Use 2018 market value: B. **Partial exemptions.** 2019 exemption amount or 2019 percentage exemption times 2018 value: C. **Value loss.** Add A and B.[5]	 $457,609 $1,119,990 $1,577,599
9. 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. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. **2018 market value:** B. **2019 productivity or special appraised value:** C. **Value loss.** Subtract B from A.[6]	 $96,018 $480 $95,538
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$1,673,137
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	$363,961,952
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by $100.	$1,819,809
13. Taxes refunded for years preceding tax year 2018. 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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.[7]	$2,027
14. Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter 0.[8]	$496,899
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.[9]	$1,324,937
16. Total 2019 taxable value on the 2019 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:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: 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: **D. Tax increment financing:** 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	 $436,090,434 $0 $0 $100,631,791

into the tax increment fund. Do not include any new property value that will be included in Line 21 below.[11] E. **Total 2019 value.** Add A and B, then subtract C and D.	$335,458,643
17. Total value of properties under protest or not included on certified appraisal roll.[12] A. **2019 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] B. **2019 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] C. **Total value under protest or not certified:** Add A and B.	$17,977,401 $0 $17,977,401
18. 2019 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step.[15]	$46,531,181
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$306,904,863
20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed.[16]	$0
21. Total 2019 taxable value of new improvements and new personal property located in new improvements. 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 Jan. 1, 2018, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2019.[17]	$7,844,380
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	$7,844,380
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	$299,060,483
24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.[18]	$0.443033/$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.[19]	

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(15)
[5]Tex. Tax Code Section 26.012(15)
[9]Tex. Tax Code Section 26.012(13)
[10]Tex. Tax Code Section 26.012
[11]Tex. Tax Code Section 26.03(c)
[12]Tex. Tax Code Section 26.01(c) and (d)
[13]Tex. Tax Code Section 26.01(c)

[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[8]Tex. Tax Code Section 26.03(c)
[14]Tex. Tax Code Section 26.01(d)
[15]Tex. Tax Code Section 26.012(6)
[16]Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	$0.500000/$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	$363,961,952
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$1,819,809
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$783,896
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 taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2018:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2018. This line applies only to tax years preceding tax year 2018.	$2,025
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
G. **Taxes in TIF:** 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 2019 captured appraised value in Line 16D, enter 0.	$496,899
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$2,108,831

29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$299,060,483
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.705152/$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.761564/$100
32. Total 2019 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 taxing 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. Enter debt amount. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$0 $0 $0 $0
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	$0
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	$0
37. 2019 total taxable value. Enter the amount on Line 19.	$306,904,863
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0/$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	$0.761564/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.	
Activity	**Amount/Rate**
41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters.[20] Estimates of taxable sales may be obtained through the Comptroller's **Allocation Historical Summary** webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[21] **Taxing units that adopted the sales tax in November 2018 or in May 2019.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[22] **- or -** **Taxing units that adopted the sales tax before November 2018.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$267,623
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$306,904,863
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.087201/$100
45. 2019 effective tax rate, unadjusted for sales tax.[23] Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.443033/$100
46. 2019 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2018 or in May 2019.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	$0.443033/$100
47. 2019 rollback tax rate, unadjusted for sales tax.[24] Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.761564/$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.674363/$100

[17]Tex. Tax Code Section 26.012(17)
[18]Tex. Tax Code Section 26.04(c)
[19]Tex. Tax Code Section 26.04(d)
[20]Tex. Tax Code Section 26.041(d)
[21]Tex. Tax Code Section 26.041(i)
[22]Tex. Tax Code Section 26.041(d)
[23]Tex. Tax Code Section 26.04(c)
[24]Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[25] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[26]	$0
50. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$306,904,863
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by $100.	$0/$100
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	$0.674363/$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	$0.443033
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	$0.674363
Rollback tax rate adjusted for pollution control (Line 52)	$0.674363

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here _____ _____

Taxing Unit Representative Date

[25]Tex. Tax Code Section 26.045(d)

[26]Tex. Tax Code Section 26.045(i)