

# 2015 Effective Tax Rate Worksheet

## BLANCO ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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.	\$777,125,527
2.	<b>2014 tax ceilings and Chapter 313 limitations.</b> A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <span style="float: right;">\$124,488,562</span> B. Enter 2014 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) <span style="float: right;">\$0</span> C. Add A and B.	\$124,488,562
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$652,636,965
4.	<b>2014 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).	1.194300/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: <span style="float: right;">\$0</span> B. 2014 values resulting from final court decisions: <span style="float: right;">- \$0</span> C. 2014 value loss. Subtract B from A:	\$0
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$652,636,965
7.	<b>2014 taxable value of property in territory the school deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2015.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: <span style="float: right;">\$224,660</span> B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value: <span style="float: right;">+ \$18,876,414</span> C. Value loss. Total of A and B:	\$19,101,074

## 2015 Effective Tax Rate Worksheet (continued)

### BLANCO ISD

9.	<p><b>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.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: <span style="float: right;">\$52,781</span></p> <p>B. 2015 productivity or special appraised value: <span style="float: right;">- \$350</span></p> <p>C. Value loss. Subtract B from A: <span style="float: right;">\$52,431</span></p>	\$52,431
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	\$19,153,505
11.	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$633,483,460
12.	<b>Adjusted 2014 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	\$7,565,692
13.	<p><b>Taxes refunded for years preceding tax year 2014:</b> Enter the amount of taxes refunded in the preceding year for tax years before that year. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p style="text-align: right;">\$3,580</p>	\$3,580
14.	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13.	\$7,569,272
15.	<p><b>Total 2015 taxable value on the 2015 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 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only: <span style="float: right;">\$789,532,306</span></p> <p>B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): <span style="float: right;">- \$0</span></p> <p>C. <b>Total 2015 value.</b> Subtract B from A. <span style="float: right;">\$789,532,306</span></p>	\$789,532,306
16.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p>A. <b>2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. <span style="float: right;">\$0</span></p>	\$0

## 2015 Effective Tax Rate Worksheet (concluded)

### BLANCO ISD

<b>16.</b> <b>(cont.)</b>	<p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts 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. <span style="float: right;">\$0</span></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$0</span></p>	
<b>17.</b>	<p><b>2015 tax ceilings and Chapter 313 limitations.</b></p> <p>A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <span style="float: right;">\$123,772,560</span></p> <p>B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) <span style="float: right;">\$0</span></p> <p>C. Add A and B. <span style="float: right;">\$123,772,560</span></p>	
<b>18.</b>	<b>2015 total taxable value.</b> Add lines 15C and 16C. Subtract line 17. <span style="float: right;">\$665,759,746</span>	
<b>19.</b>	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2014.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed, including any territory annexed by the school district. <span style="float: right;">\$0</span>	
<b>20.</b>	<b>Total 2015 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 2014. 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 unit after January 1, 2014 and be located in a new improvement. <span style="float: right;">\$26,812,456</span>	
<b>21.</b>	<b>Total adjustments to the 2015 taxable value.</b> Add lines 19 and 20. <span style="float: right;">\$26,812,456</span>	
<b>22.</b>	<b>2015 adjusted taxable value.</b> Subtract line 21 from line 18. <span style="float: right;">\$638,947,290</span>	
<b>23.</b>	<b>2015 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100. <span style="float: right;">\$1.1846/\$100</span>	
<b>24.</b>	<b>2015 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement. <span style="float: right;">\$0.0000</span>	

# 2015 Rollback Tax Rate Worksheet

## BLANCO ISD

25.	<b>Maintenance and operations (M&amp;O) tax rate. Enter \$1.50 OR the 2005 adopted (M&amp;O) rate if voters approved a rate higher than \$1.50.</b>	\$1.500000/\$100
26.	<b>2015 M&amp;O compressed rate. Multiply line 25 times .6667</b>	\$1.000050/\$100
27.	<b>2015 rollback maintenance and operation rate.</b> Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.040000	\$1.040000/\$100
28.	<b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the unit's budget as M&O expenses. <b>A:</b> Debt also includes contractual payments to other school districts that have incurred debts on behalf of this school district, 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. \$1,019,515 <b>B:</b> If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. -\$0 <b>C:</b> School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities program. -\$0 <b>D:</b> Total: A less B less C = D	\$1,019,515 -\$0 -\$0 \$1,019,515
29.	<b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.	\$0
30.	<b>Adjusted 2015 debt.</b> Subtract line 29 from line 28D.	\$1,019,515
31.	<b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.000000%
32.	<b>2015 debt adjusted for collections.</b> Divide line 30 by line 31.	\$1,040,321

## 2015 Rollback Tax Rate Worksheet (continued)

### BLANCO ISD

<b>33.</b>	<p>A. Enter the 2015 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2015 taxes that will be deposited into the tax increment fund. <span style="float: right;">\$0</span></p> <p>B. Also, enter any new property value that is subject to an economic development tax limitation agreement in excess of the limitation amount. <span style="float: right;">+\${SchoolTIFTaxableB}</span></p> <p>C. Total A and B <span style="float: right;">\$0</span></p>	
<b>34.</b>	<b>2015 total taxable value.</b> Subtract line 33 from line 18.	\$665,759,746
<b>35.</b>	<b>2015 debt tax rate.</b> Divide line 32 by line 34 and multiply by \$100.	\$0.1562/\$100
<b>36.</b>	<b>2015 rollback tax rate.</b> Add lines 27 and 35.	\$1.1962/\$100

# Additional Rollback Protection for Pollution Control

## BLANCO ISD

<b>37.</b>	<b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>38.</b>	<b>2015 total taxable value.</b> Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$665,759,746
<b>39.</b>	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0.0000/\$100
<b>40.</b>	<b>2015 rollback tax rate, adjusted for pollution control.</b> Add line 39 to line 36.	\$1.1962/\$100

**2015 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** BLANCO ISD

**Date:** 08/22/2019

<b>1.</b> 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$652,636,965
<b>2.</b> 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.194300
<b>3.</b> Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$3,580
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$7,798,023
<b>5.</b> 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$665,759,746
<b>6.</b> 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.184600
<b>7.</b> 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$7,886,590
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$7,798,023
<b>9.</b> 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$7,886,590
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$88,567

# 2016 Effective Tax Rate Worksheet

## BLANCO ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	<b>2015 total taxable value.</b> Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$792,209,117
2.	<b>2015 tax ceilings and Chapter 313 limitations.</b> A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> \$128,726,484 B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> \$0 C. Add A and B. \$128,726,484	\$128,726,484
3.	<b>Preliminary 2015 adjusted taxable value.</b> Subtract line 2 from line 1.	\$663,482,633
4.	<b>2015 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.196200/\$100
5.	<b>2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.</b> A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A: \$0	\$0
6.	<b>2015 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$663,482,633
7.	<b>2015 taxable value of property in territory the school deannexed after January 1, 2015.</b> Enter the 2015 value of property in deannexed territory.	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)



## 2016 Effective Tax Rate Worksheet (continued)

### BLANCO ISD

<b>8.</b>	<p><b>2015 taxable value lost because property first qualified for an exemption in 2016.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2015 market value: <span style="float: right;">\$103,220</span></p> <p>B. Partial exemptions. 2016 exemption amount, or 2016 percentage exemption times 2015 value: <span style="float: right;">+ \$3,583,706</span></p> <p>C. Value loss. Total of A and B: <span style="float: right;">\$3,686,926</span></p>	\$3,686,926
<b>9.</b>	<p><b>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.</b> Use only those properties that first qualified in 2016; do not use properties that qualified in 2015.</p> <p>A. 2015 market value: <span style="float: right;">\$284,234</span></p> <p>B. 2016 productivity or special appraised value: <span style="float: right;">- \$770</span></p> <p>C. Value loss. Subtract B from A: <span style="float: right;">\$283,464</span></p>	\$283,464
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	\$3,970,390
<b>11.</b>	<b>2015 adjusted taxable value.</b> Subtract line 10 from line 6.	\$659,512,243
<b>12.</b>	<b>Adjusted 2015 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	\$7,889,085
<b>13.</b>	<p><b>Taxes refunded for years preceding tax year 2015:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2015. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.</p>	\$7,259
<b>14.</b>	<b>Adjusted 2015 taxes with refunds.</b> Add lines 12 and 13.	\$7,896,344
<b>15.</b>	<p><b>Total 2016 taxable value on the 2016 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 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only:<sup>3</sup> <span style="float: right;">\$831,789,813</span></p> <p>B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: <span style="float: right;">- \$0</span></p> <p>C. <b>Total 2016 value.</b> Subtract B from A. <span style="float: right;">\$831,789,813</span></p>	\$831,789,813

3 Tex. Tax Code § 26.012(6)

## 2016 Effective Tax Rate Worksheet (continued)

### BLANCO ISD

<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2016 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2016 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts 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.</p> <p style="text-align: right;">\$0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$0</p>	
<b>17.</b>	<p><b>2016 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p> <p style="text-align: right;">\$137,447,645</p> <p><b>B.</b> Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup></p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Add A and B.</p> <p style="text-align: right;">\$137,447,645</p>	

<sup>4</sup> Tex. Tax Code § 26.012(6)(A)(i)

<sup>5</sup> Tex. Tax Code § 26.012(6)(A)(ii)

## 2016 Effective Tax Rate Worksheet (concluded)

### BLANCO ISD

<b>18.</b>	<b>2016 total taxable value.</b> Add lines 15C and 16C. Subtract line 17.	\$694,342,168
<b>19.</b>	<b>Total 2016 taxable value of properties in territory annexed after January 1, 2015.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed by the school district.	\$0
<b>20.</b>	<b>Total 2016 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 2015. 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 unit after January 1, 2015 and be located in a new improvement.	\$22,239,260
<b>21.</b>	<b>Total adjustments to the 2016 taxable value.</b> Add lines 19 and 20.	\$22,239,260
<b>22.</b>	<b>2016 adjusted taxable value.</b> Subtract line 21 from line 18.	\$672,102,908
<b>23.</b>	<b>2016 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.1748/\$100
<b>24.</b>	<b>2016 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

# 2016 Rollback Tax Rate Worksheet

## BLANCO ISD

25.	<b>Maintenance and operations (M&amp;O) tax rate. Enter \$1.50 OR the 2005 adopted (M&amp;O) rate if voters approved a rate higher than \$1.50.</b>		\$1.500000/\$100
26.	<b>Multiply line 25 times .6667</b>		\$1.000050/\$100
27.	<b>2016 rollback M&amp;O rate.</b> Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.040000	\$1.040000/\$100
28.	<b>Total 2016 debt to be paid with property tax revenue.</b> 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 school district's budget as M&O expenses. <b>A:</b> Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. <b>B:</b> If using unencumbered funds, subtract unencumbered fund amount used from total debt. <b>C:</b> Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <b>D:</b> Total: Subtract B and C from A.	\$1,045,365 -\$0 -\$0	\$1,045,365
29.	<b>Certified 2015 excess debt collections.</b> Enter the amount certified by the collector.		\$0
30.	<b>Adjusted 2016 debt.</b> Subtract line 29 from line 28D.		\$1,045,365
31.	<b>Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		95.000000%
32.	<b>2016 debt adjusted for collections.</b> Divide line 30 by line 31.		\$1,100,384
33.	<b>2016 total taxable value.</b> Enter amount on line 18.		\$694,342,168
34.	<b>2016 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.		\$0.1584/\$100
35.	<b>2016 rollback tax rate.</b> Add lines 27 and 34.		\$1.1984/\$100

# Additional Rollback Protection for Pollution Control

## BLANCO ISD

<b>37.</b>	<b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>38.</b>	<b>2016 total taxable value.</b> Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$694,342,168
<b>39.</b>	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0.0000/\$100
<b>40.</b>	<b>2016 rollback tax rate, adjusted for pollution control.</b> Add line 39 to line 36.	\$1.1984/\$100

**2016 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** BLANCO ISD

**Date:** 08/22/2019

<p><b>1.</b>2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.</p>	\$663,482,633
<p><b>2.</b>2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.</p>	1.196200
<p><b>3.</b>Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.</p>	\$7,259
<p><b>4.</b>Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.</p>	\$7,943,838
<p><b>5.</b>2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.</p>	\$694,342,168
<p><b>6.</b>2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.</p>	1.174800
<p><b>7.</b>2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.</p>	\$8,157,132
<p><b>8.</b>Last year's total levy. Sum of line 4 for all funds.</p>	\$7,943,838
<p><b>9.</b>2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.</p>	\$8,157,132
<p><b>10.</b>Tax Increase (Decrease). Subtract Line 8 from Line 9.</p>	\$213,294

# 2017 Effective Tax Rate Worksheet

## BLANCO ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	<b>2016 total taxable value.</b> Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$834,931,101
2.	<b>2016 tax ceilings and Chapter 313 limitations.</b> A. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> <span style="float: right;">\$146,926,345</span> B. Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> <span style="float: right;">\$0</span> C. Add A and B. <span style="float: right;">\$146,926,345</span>	\$146,926,345
3.	<b>Preliminary 2016 adjusted taxable value.</b> Subtract line 2 from line 1.	\$688,004,756
4.	<b>2016 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.196200/\$100
5.	<b>2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b> A. Original 2016 ARB values: <span style="float: right;">\$0</span> B. 2016 values resulting from final court decisions: <span style="float: right;">- \$0</span> C. 2016 value loss. Subtract B from A: <span style="float: right;">\$0</span>	\$0
6.	<b>2016 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$688,004,756
7.	<b>2016 taxable value of property in territory the school deannexed after January 1, 2016.</b> Enter the 2016 value of property in deannexed territory.	\$0

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

<sup>2</sup> Tex. Tax Code § 26.012(6)

## 2017 Effective Tax Rate Worksheet (continued)

### BLANCO ISD

<b>8.</b>	<p><b>2016 taxable value lost because property first qualified for an exemption in 2017.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2016 market value: <span style="float: right;">\$45,290</span></p> <p>B. Partial exemptions. 2017 exemption amount, or 2017 percentage exemption times 2016 value: <span style="float: right;">+ \$5,699,821</span></p> <p>C. Value loss. Total of A and B: <span style="float: right;">\$5,745,111</span></p>	\$5,745,111
<b>9.</b>	<p><b>2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017.</b> Use only those properties that first qualified in 2017; do not use properties that qualified in 2016.</p> <p>A. 2016 market value: <span style="float: right;">\$769,819</span></p> <p>B. 2017 productivity or special appraised value: <span style="float: right;">- \$8,320</span></p> <p>C. Value loss. Subtract B from A: <span style="float: right;">\$761,499</span></p>	\$761,499
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	\$6,506,610
<b>11.</b>	<b>2016 adjusted taxable value.</b> Subtract line 10 from line 6.	\$681,498,146
<b>12.</b>	<b>Adjusted 2016 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	\$8,152,080
<b>13.</b>	<p><b>Taxes refunded for years preceding tax year 2016:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2016. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.</p> <p style="text-align: right;">\$3,996</p>	\$3,996
<b>14.</b>	<b>Adjusted 2016 taxes with refunds.</b> Add lines 12 and 13.	\$8,156,076
<b>15.</b>	<p><b>Total 2017 taxable value on the 2017 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only:<sup>3</sup> <span style="float: right;">\$885,939,101</span></p> <p>B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: <span style="float: right;">- \$0</span></p> <p>C. <b>Total 2017 value.</b> Subtract B from A. <span style="float: right;">\$885,939,101</span></p>	\$885,939,101

3 Tex. Tax Code § 26.012(6)



## 2017 Effective Tax Rate Worksheet (continued)

### BLANCO ISD

<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2017 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2017 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts 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.</p> <p style="text-align: right;">\$0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$0</p>	
<b>17.</b>	<p><b>2017 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p> <p style="text-align: right;">\$159,445,624</p> <p><b>B.</b> Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup></p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Add A and B.</p> <p style="text-align: right;">\$159,445,624</p>	

<sup>4</sup> Tex. Tax Code § 26.012(6)(A)(i)

<sup>5</sup> Tex. Tax Code § 26.012(6)(A)(ii)

## 2017 Effective Tax Rate Worksheet (concluded)

### BLANCO ISD

<b>18.</b>	<b>2017 total taxable value.</b> Add lines 15C and 16C. Subtract line 17.	\$726,493,477
<b>19.</b>	<b>Total 2017 taxable value of properties in territory annexed after January 1, 2016.</b> Include both real and personal property. Enter the 2017 value of property in territory annexed by the school district.	\$0
<b>20.</b>	<b>Total 2017 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2016. 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 unit after January 1, 2016 and be located in a new improvement.	\$22,891,999
<b>21.</b>	<b>Total adjustments to the 2017 taxable value.</b> Add lines 19 and 20.	\$22,891,999
<b>22.</b>	<b>2017 adjusted taxable value.</b> Subtract line 21 from line 18.	\$703,601,478
<b>23.</b>	<b>2017 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.1591/\$100
<b>24.</b>	<b>2017 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

# 2017 Rollback Tax Rate Worksheet

## BLANCO ISD

25.	<b>Maintenance and operations (M&amp;O) tax rate. Enter \$1.50 OR the 2005 adopted (M&amp;O) rate if voters approved a rate higher than \$1.50.</b>		\$1.500000/\$100
26.	<b>Multiply line 25 times .6667</b>		\$1.000050/\$100
27.	<b>2017 rollback M&amp;O rate.</b> Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.060000	\$1.060000/\$100
28.	<b>Total 2017 debt to be paid with property tax revenue.</b> 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 school district's budget as M&O expenses. <b>A:</b> Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. <b>B:</b> If using unencumbered funds, subtract unencumbered fund amount used from total debt. <b>C:</b> Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <b>D:</b> Total: Subtract B and C from A.	\$1,846,865 -\$0 -\$0	\$1,846,865
29.	<b>Certified 2016 excess debt collections.</b> Enter the amount certified by the collector.		\$0
30.	<b>Adjusted 2017 debt.</b> Subtract line 29 from line 28D.		\$1,846,865
31.	<b>Certified 2017 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		95.000000%
32.	<b>2017 debt adjusted for collections.</b> Divide line 30 by line 31.		\$1,944,068
33.	<b>2017 total taxable value.</b> Enter amount on line 18.		\$726,493,477
34.	<b>2017 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.		\$0.2675/\$100
35.	<b>2017 rollback tax rate.</b> Add lines 27 and 34.		\$1.3275/\$100

# Additional Rollback Protection for Pollution Control

## BLANCO ISD

<b>37.</b>	<b>Certified expenses from TCEQ.</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>38.</b>	<b>2017 total taxable value.</b> Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$726,493,477
<b>39.</b>	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0.0000/\$100
<b>40.</b>	<b>2017 rollback tax rate, adjusted for pollution control.</b> Add line 39 to line 36.	\$1.3275/\$100

**2017 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** BLANCO ISD

**Date:** 08/22/2019

<p><b>1.</b>2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.</p>	\$688,004,756
<p><b>2.</b>2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.</p>	1.196200
<p><b>3.</b>Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.</p>	\$3,996
<p><b>4.</b>Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.</p>	\$8,233,909
<p><b>5.</b>2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.</p>	\$726,493,477
<p><b>6.</b>2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.</p>	1.159100
<p><b>7.</b>2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.</p>	\$8,420,786
<p><b>8.</b>Last year's total levy. Sum of line 4 for all funds.</p>	\$8,233,909
<p><b>9.</b>2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.</p>	\$8,420,786
<p><b>10.</b>Tax Increase (Decrease). Subtract Line 8 from Line 9.</p>	\$186,877

# 2018 Tax Rate Calculation Worksheet

## BLANCO ISD

### Effective Tax Rate (No New Taxes) BLANCO ISD

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.

1.	<b>2017 total taxable value.</b> Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).		\$885,401,366
2.	<b>2017 tax ceilings and Chapter 313 limitations.</b> A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>1</sup> B. Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) <sup>2</sup> C. Add A and B.	\$163,760,334       \$0	\$163,760,334
3.	<b>Preliminary 2017 adjusted taxable value.</b> Subtract line 2 from line 1.		\$721,641,032
4.	<b>2017 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.196200/\$100
5.	<b>2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.</b> A. Original 2017 ARB values: B. 2017 values resulting from final court decisions: C. 2017 value loss. Subtract B from A:	\$0 - \$0	\$0
6.	<b>2017 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.		\$721,641,032
7.	<b>2017 taxable value of property in territory the school deannexed after January 1, 2017.</b> Enter the 2017 value of property in deannexed territory.		\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)

## 2018 Tax Rate Calculation Worksheet (continued)

### BLANCO ISD

<b>8.</b>	<p><b>2017 taxable value lost because property first qualified for an exemption in 2018.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2017 market value: <span style="float: right;">\$667,690</span></p> <p>B. Partial exemptions. 2018 exemption amount, or 2018 percentage exemption times 2017 value: <span style="float: right;">+ \$5,507,790</span></p> <p>C. Value loss. Total of A and B: <span style="float: right;">\$6,175,480</span></p>	
<b>9.</b>	<p><b>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.</b> Use only those properties that first qualified in 2018; do not use properties that qualified in 2017.</p> <p>A. 2017 market value: <span style="float: right;">\$829,465</span></p> <p>B. 2018 productivity or special appraised value: <span style="float: right;">- \$4,150</span></p> <p>C. Value loss. Subtract B from A: <span style="float: right;">\$825,315</span></p>	
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	\$7,000,795
<b>11.</b>	<b>2017 adjusted taxable value.</b> Subtract line 10 from line 6.	\$714,640,237
<b>12.</b>	<b>Adjusted 2017 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	\$8,548,526
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2017:</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$10,976
<b>14.</b>	<b>Adjusted 2017 taxes with refunds.</b> Add lines 12 and 13.	\$8,559,502
<b>15.</b>	<p><b>Total 2018 taxable value on the 2018 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 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only:<sup>3</sup> <span style="float: right;">\$970,838,249</span></p> <p>B. <b>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>C. <b>Total 2018 value.</b> Subtract B from A. <span style="float: right;">\$970,838,249</span></p>	

3 Tex. Tax Code § 26.012(6)

## 2018 Tax Rate Calculation Worksheet (continued)

### BLANCO ISD

<b>16.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2018 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2018 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts 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.</p> <p style="text-align: right;">\$3,078,151</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$3,078,151</p>	
<b>17.</b>	<p><b>2018 tax ceilings and Chapter 313 limitations.</b></p> <p><b>A.</b> Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p> <p style="text-align: right;">\$188,995,154</p> <p><b>B.</b> Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)<sup>5</sup></p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Add A and B.</p> <p style="text-align: right;">\$188,995,154</p>	

<sup>4</sup> Tex. Tax Code § 26.012(6)(A)(i)

<sup>5</sup> Tex. Tax Code § 26.012(6)(A)(ii)



## 2018 Tax Rate Calculation Worksheet (concluded)

### BLANCO ISD

<b>18.</b>	<b>2018 total taxable value.</b> Add lines 15C and 16C. Subtract line 17C.	\$784,921,246
<b>19.</b>	<b>Total 2018 taxable value of properties in territory annexed after January 1, 2017.</b> Include both real and personal property. Enter the 2018 value of property in territory annexed by the school district.	\$0
<b>20.</b>	<b>Total 2018 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 2017. 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 unit after January 1, 2017 and be located in a new improvement.	\$30,546,571
<b>21.</b>	<b>Total adjustments to the 2018 taxable value.</b> Add lines 19 and 20.	\$30,546,571
<b>22.</b>	<b>2018 adjusted taxable value.</b> Subtract line 21 from line 18.	\$754,374,675
<b>23.</b>	<b>2018 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.1346/\$100
<b>24.</b>	<b>2018 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

## Rollback Tax Rate BLANCO ISD

Most school districts calculate a rollback tax rate that is split into two separate rates:

**1. Maintenance and Operations (M&O):** School districts must use the lesser amount of the following methods to calculate the M&O rate:

- Four cents (\$0.04) PLUS current year's compression rate multiplied by \$1.50 (usually \$1) PLUS any additional cents approved by voters at a 2006 or subsequent rollback election; **OR**
- Current year's compression rate multiplied by six cents (usually four cents) PLUS effective M&O rate which includes school formula funding calculations.<sup>6</sup>

**2. Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the rollback tax rate.

### BLANCO ISD

<b>25.</b>	<b>Maintenance and operations (M&amp;O) tax rate.</b> Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.060000/\$100
<b>26.</b>	<b>Multiply line 25 times .6667</b>	\$0.706702/\$100
<b>27.</b>	<b>2018 rollback M&amp;O rate.</b> Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). <span style="float: right;">\$1.060000</span>	\$1.060000/\$100
<b>28.</b>	<b>Total 2018 debt to be paid with property tax revenue.</b> 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 school district's budget as M&O expenses. <b>A:</b> Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. <span style="float: right;">\$1,060,165</span> <b>B:</b> Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;">-\$0</span> <b>C:</b> Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <span style="float: right;">-\$0</span> <b>D:</b> Adjust debt: Subtract B and C from A. <span style="float: right;">\$1,060,165</span>	
<b>29.</b>	<b>Certified 2017 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>30.</b>	<b>Adjusted 2018 debt.</b> Subtract line 29 from line 28D.	\$1,060,165
<b>31.</b>	<b>Certified 2018 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
<b>32.</b>	<b>2018 debt adjusted for collections.</b> Divide line 30 by line 31.	\$1,115,963
<b>33.</b>	<b>2018 total taxable value.</b> Enter amount on line 18.	\$784,921,246
<b>34.</b>	<b>2018 debt tax rate.</b> Divide line 32 by line 33 and multiply by \$100.	\$0.1421/\$100
<b>35.</b>	<b>2018 rollback tax rate.</b> Add lines 27 and 34.	\$1.2021/\$100

<sup>6</sup> Tex. Tax Code § 26.08(n)

**Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	\$0.0000
Rollback Tax Rate (Line 35)	\$1.2021
Rollback Tax Rate Adjusted for Pollution Control (Line 39)	\$0

**School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the school board.

**Print Here**


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Printed Name of School District Representative

**Sign Here**


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School District Representative

**Date**


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**2018 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** BLANCO ISD

**Date:** 08/22/2019

<b>1.</b> 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$721,641,032
<b>2.</b> 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.196200
<b>3.</b> Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$10,976
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$8,643,246
<b>5.</b> 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$784,921,246
<b>6.</b> 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.134600
<b>7.</b> 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$8,905,716
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$8,643,246
<b>9.</b> 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$8,905,716
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$262,470