# 2015 Effective Tax Rate Worksheet General Fund Hemphill County

Date: 09/19/2019 01:27 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).	\$2,278,967,314
<b>2. 2014 tax ceilings.</b> 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. <sup>2</sup>	\$0
3. Preliminary 2014 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,278,967,314
4. 2014 total adopted tax rate.	\$0.335000/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014	
appraised value.	\$0
A. Original 2014 ARB values:	
B. 2014 values resulting from final court decisions:	\$0
C. <b>2014 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$2,278,967,314
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. <sup>4</sup>	\$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. <b>Absolute exemptions.</b> Use 2014 market value:	\$25,050
B. <b>Partial exemptions.</b> 2015 exemption amount or 2015 percentage exemption times 2014 value:	\$500,144
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$525,194
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:	\$0
B. 2015 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. <sup>6</sup>	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$525,194

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 count 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. This line applies only to tax years preceding tax year 2014. This line applies only to tax years preceding tax year 2014. This line applies only to tax years 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 0.3  15. Adjusted 2014 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9  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 refilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.   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.  E. Total 2015 value. Add A and B, then subtract C and D.  \$2,061,200,31  17. Total value of properties under protest or not included on certified appraisal roll.  \$39,687,08	13. Taxes refunded for years preceding tax year 2014. 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	Page 3 of 1
	\$39,687,080
<b>18. 2015 tax ceilings.</b> 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. <sup>15</sup>	\$0
19. 2015 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$2,100,887,395
20. Total 2015 taxable value of properties in territory annexed after Jan. 1, 2014.	\$2,100,007,373
Include both real and personal property. Enter the 2015 value of property in territory	\$0
annexed. <sup>16</sup>	
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	\$4,264,170
22. Total adjustments to the 2015 taxable value. Add Lines 20 and 21.	\$4,264,170
23. 2015 adjusted taxable value. Subtract Line 22 from Line 19.	\$2,096,623,225
<b>24. 2015 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. 18	\$0.364051/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. <sup>19</sup>	\$0.480799/\$100

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.

<sup>&</sup>lt;sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>10</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>12</sup>Tex. Tax Code Section 26.01(c)

<sup>&</sup>lt;sup>13</sup>Tex. Tax Code Section 26.04 and 26.041

<sup>&</sup>lt;sup>14</sup>Tex. Tax Code Section 26.04 and 26.041

<sup>&</sup>lt;sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>&</sup>lt;sup>16</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>19</sup>Tex. Tax Code Section 26.04(d)

#### 2013 NUMBER LAX INAIC WULKSHEEL

# **General Fund Hemphill County**

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.  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.  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.  E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  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	,442,12 ,632,78
A. Multiply Line 26 by Line 27 and divide by \$100.  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.  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.  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.  E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  E. 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	\$
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.  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.  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.  E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  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	\$
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.  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.  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.  E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds neclude court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  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	\$
the amount is for increased cost above last year's amount. Other taxing units enter 0.  D. <b>Transferring function:</b> 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.  E. <b>Taxes refunded for years preceding tax year 2014:</b> Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment terrors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's	
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.  E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment terrors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  E. 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	\$
refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.  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	
current year's enhanced indigent health care expenditures above the preceding tax year's	\$
enhanced indigent health care expenditures, less any state assistance.	\$
G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a einvestment zone as agreed by the taxing unit. If the taxing unit has no 2015 captured appraised value in Line 16D, enter 0.	\$
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if \$7, discontinuing function and add if receiving function. Subtract G.	632,78
29. 2015 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet. \$2,096,	623,22
<b>30. 2015 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and solution solution such that solution is solved.	51/\$10
1. 2015 rollback maintenance and operation rate. Multiply Line 30 by 1.08. \$0.3931	75/\$10
2. 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, ps://actweb.acttax.com/tnt/application/reports/1568917678398.html	

	Page 6 of 12
(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. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract <b>amount paid</b> from other resources.	\$0
D. <b>Adjusted debt.</b> Subtract B and C from A.	\$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
<b>35. Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.98%
36. 2015 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2015 total taxable value. Enter the amount on Line 19.	\$2,100,887,395
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.	\$0.393175/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	\$0.519262/\$100

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.

## Special Road and Bridge Fund Hemphill County

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).  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	,426,284
<b>2. 2014 tax ceilings.</b> 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. <sup>2</sup>	\$0
3. Preliminary 2014 adjusted taxable value. Subtract Line 2 from Line 1. \$2,281,	,426,284
<b>4. 2014 total adopted tax rate.</b> \$0.1071	00/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.	\$0
A. Original 2014 ARB Values:	
B. 2014 values resulting from final court decisions:	\$0
C. <b>2014 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
	426,284
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. <sup>4</sup>	\$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.	
	\$25,050
B. <b>Partial exemptions.</b> 2015 exemption amount or 2015 percentage exemption times 2014 value:	327,927
C. Value loss. Add A and B. <sup>5</sup>	352,977
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:	\$0
	\$0
B. 2015 productivity or special appraised value:	ΨΟ
C. Value loss. Subtract B from A. <sup>6</sup>	\$0 352,977

12. Adjusted 2014 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,443,029
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	\$0
payment errors. Do not include refunds for tax year 2014. This line applies only to tax years	
preceding tax year 2014.	
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	\$0
taxing unit has no 2015 captured appraised value in Line 16D, enter 0.8	
15. Adjusted 2014 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract	\$2.442.020
Line 14.9	\$2,443,029
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	
	\$2,057,142,540
A. Certified values:	
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control exemption: Deduct the value of property exempted for the current tax	
year for the first time as pollution control property:	\$0
D. The street of the street of the Deduct the 2015 continued annualized value of much outry toyable	
D. <b>Tax increment financing:</b> 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	\$0
Line 21 below.	· I
E. <b>Total 2015 value.</b> Add A and B, then subtract C and D.	
D. 10th 2010 (mino) (min 2), mon bubble of the 2.	\$2.057.142.540
17 Tatalandar of managinal wall 12	\$2,057,142,540
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	\$39,687,080
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	\$0
properties also are not on the list of properties that are still under protest. On this list of	ΨΟ
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.	

	Page 9 of 1
	\$39,687,080
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	\$0
in 2014 or a prior year for homeowners age 65 or older or disabled, use this step. 15	
19. 2015 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$2,096,829,620
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	\$0
annexed. <sup>16</sup>	
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	\$4,264,170
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	
<b>22. Total adjustments to the 2015 taxable value.</b> Add Lines 20 and 21.	\$4,264,170
23. 2015 adjusted taxable value. Subtract Line 22 from Line 19.	\$2,092,565,450
<b>24. 2015 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$0.116748/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county	\$0.480799/\$100
levies. The total is the 2015 county effective tax rate. 19	φυ.+ου/99/φ100

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.

<sup>&</sup>lt;sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>10</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>12</sup>Tex. Tax Code Section 26.01(c)

<sup>&</sup>lt;sup>13</sup>Tex. Tax Code Section 26.04 and 26.041

<sup>&</sup>lt;sup>14</sup>Tex. Tax Code Section 26.04 and 26.041

<sup>&</sup>lt;sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>&</sup>lt;sup>16</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>19</sup>Tex. Tax Code Section 26.04(d)

### LUIS KUHUACK TAX KAIC YYULKSHECI

## Special Road and Bridge Fund Hemphill County

26. 2014 maintenance and operations (M&O) tax rate.	\$0.107100/\$100
27. 2014 adjusted taxable value. Enter the amount from Line 11.	\$2,281,073,307
28. 2014 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$2,443,029
I will be a constant of the co	<b>,</b> , , , , , , , , , , , , , , , , , , ,
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.	\$0
C. <b>Counties:</b> 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. <b>Transferring function:</b> 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. <b>Taxes refunded for years preceding tax year 2014:</b> Enter the amount of M&O taxes refunded in the preceding year for tax years 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. <b>Enhanced indigent health care expenditures:</b> 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. <b>Taxes in TIF:</b> 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. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$2,443,029
29. 2015 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$2,092,565,450
30. 2015 effective maintenance and operations rate. Divide Line 28H by Line 29 and	\$0.116748/\$100
multiply by \$100.  31. 2015 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.126087/\$100
32. Total 2015 debt to be paid with property taxes and additional sales tax revenue.	ψυ.12000//ψ100
'Debt' means the interest and principal that will be paid on debts that:	
(1) are paid by property taxes,	
ps://actweb.acttax.com/tnt/application/reports/1568917678398.html	9/19/20

	Page 12 of 12
(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. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract <b>amount paid</b> from other resources.	\$0
D. Adjusted debt. Subtract B and C from A.	
	\$0
	\$0
33. Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$0
<b>34. Adjusted 2015 debt.</b> Subtract Line 33 from Line 32D.	\$0
<b>35. Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If	0%
the rate is 100 percent or greater, enter 100 percent.	
36. 2015 debt adjusted for collections. Divide Line 34 by Line 35	\$0
<b>37. 2015 total taxable value</b> . Enter the amount on Line 19.	\$2,096,829,620
<b>38. 2015 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$0/\$100
39. 2015 rollback tax rate. Add Lines 31 and 38.	\$0.126087/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	\$0.519262/\$100

## 2016 Effective Tax Rate Worksheet **General Fund Hemphill County**

Date: 09/19/2019 01:29 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).	\$2,223,118,663
<b>2. 2015 tax ceilings.</b> 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. <sup>2</sup>	\$0
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,223,118,663
4. 2015 total adopted tax rate.	\$0.335000/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015	
appraised value.	\$0
A. O. S. S. 12015 ADD	ΨΫ
A. Original 2015 ARB values:	
B. 2015 values resulting from final court decisions:	\$0
2. 2010 Tunues Tesanoning in our tunes event under some	
C. 2015 value loss. Subtract B from A. <sup>3</sup>	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$2,223,118,663
7. 2015 taxable value of property in territory the taxing unit deannexed after Jan. 1,	
<b>2015.</b> Enter the 2015 value of property in deannexed territory. <sup>4</sup>	\$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 due to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2015 market value:	\$486,630
B. <b>Partial exemptions.</b> 2016 exemption amount or 2016 percentage exemption times 2015 value:	\$334,280
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$820,910
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:	\$0
B. 2016 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. <sup>6</sup>	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C. tps://actweb.acttax.com/tnt/application/reports/1568917748087.html	\$820,910 9/19/201

12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.  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.  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  15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9  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.  A. Certified values:	\$7,444,697 \$3,715 \$0 \$7,448,412
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. <sup>7</sup> 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  15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9  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.   16. Total 2016 taxable 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.   17. Total 2016 taxable 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.	\$0 \$7,448,412
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  15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9  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	\$7,448,412
15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9  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	
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. <sup>10</sup>	¢1 240 792 670
A. Certified values:	Ø1 240 702 C70
	\$1,349,783,670
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$7,939,539
C. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property:	\$0
D. <b>Tax increment financing:</b> 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.	\$0
E. Total 2016 value. Add A and B, then subtract C and D.	¢1 257 722 200
17. Total value of properties under protest or not included on certified appraisal roll. 12	\$1,357,723,209
A. <b>2016 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$0
B. <b>2016 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included 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. <sup>14</sup>	\$0
C. Total value under protest or not certified: Add A and B.	

	Page 3 of
	\$0
<b>18. 2016 tax ceilings.</b> 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	\$0
19. 2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,357,723,209
<b>20. Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed. <sup>16</sup>	\$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	\$4,515,740
22. Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$4,515,740
23. 2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,353,207,469
<b>24. 2016 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. 18	\$0.550426/\$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	\$0.737050/\$100

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.

<sup>&</sup>lt;sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>9</sup>Tex. Tax Code Section 26.012(13) <sup>10</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>12</sup>Tex. Tax Code Section 26.01(c)

<sup>&</sup>lt;sup>13</sup>Tex. Tax Code Section 26.04 and 26.041

<sup>&</sup>lt;sup>14</sup>Tex. Tax Code Section 26.04 and 26.041 <sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>&</sup>lt;sup>16</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>19</sup>Tex. Tax Code Section 26.04(d)

#### **2010 NUMBER 1 AX INAIC MUMSHECI**

# General Fund Hemphill County

26. 2015 maintenance and operations (M&O) tax rate.	\$0.335000/\$100
<b>27. 2015 adjusted taxable value.</b> Enter the amount from Line 11.	\$2,222,297,753
28. 2015 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$7,444,697
	Ψ,,,σ,,
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.	\$0
C. <b>Counties:</b> 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. <b>Transferring function:</b> 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. <b>Taxes refunded for years preceding tax year 2015:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.	\$2,544
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. <b>Taxes in TIF:</b> 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.	\$0
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.	\$7,447,241
29. 2016 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,353,207,469
<b>30. 2016 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.550340/\$100
31. 2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.594367/\$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:	ψοίου 1507/ψ100
(1) are paid by property taxes,	
ps://actweb.acttax.com/tnt/application/reports/1568917748087.html	9/19/2019

	Page 6 of 1
(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. <b>Debt</b> 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.	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	
C. Subtract <b>amount paid</b> from other resources.	\$0
D. <b>Adjusted debt.</b> Subtract B and C from A.	\$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
<b>35. Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.00%
36. 2016 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2016 total taxable value. Enter the amount on Line 19.	\$1,357,723,209
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.	\$0.594367/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	\$0.795895/\$100

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.

## Special Road and Bridge Fund Hemphill County

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).	\$2,225,607,965
<b>2. 2015 tax ceilings.</b> 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. <sup>2</sup>	\$0
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,225,607,965
4. 2015 total adopted tax rate.	\$0.113000/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.	\$0
A. Original 2015 ARB Values:	
B. 2015 values resulting from final court decisions:	\$0
C. <b>2015 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$2,225,607,965
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. <sup>4</sup>	\$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 due to freeport or goods-in-transit exemptions.	
A. <b>Absolute exemptions.</b> Use 2015 market value:	\$486,630
B. <b>Partial exemptions.</b> 2016 exemption amount or 2016 percentage exemption times 2015 value:	\$264,280
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$750,910
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:	\$0
B. 2016 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. <sup>6</sup>	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$750,910
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<u>.                                    </u>	1 age 7 or
	\$0
<b>18. 2016 tax ceilings.</b> 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	\$0
19. 2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,352,246,950
<b>20. Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed. <sup>16</sup>	\$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	\$4,515,740
22. Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$4,515,740
23. 2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,347,731,210
<b>24. 2016 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. 18	\$0.186624/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. <sup>19</sup>	\$0.737050/\$100
A country site on bosnital district that adopted the additional sales toy in Nevrember 2015 on in N	1 2016 4 - 1'4

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.

<sup>&</sup>lt;sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>&</sup>lt;sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>&</sup>lt;sup>10</sup>Tex. Tax Code Section 26.012(15)

<sup>&</sup>lt;sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>&</sup>lt;sup>12</sup>Tex. Tax Code Section 26.01(c)

<sup>&</sup>lt;sup>13</sup>Tex. Tax Code Section 26.04 and 26.041

<sup>&</sup>lt;sup>14</sup>Tex. Tax Code Section 26.04 and 26.041

<sup>&</sup>lt;sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>&</sup>lt;sup>16</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>19</sup>Tex. Tax Code Section 26.04(d)

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# Special Road and Bridge Fund Hemphill County

26. 2015 maintenance and operations (M&O) tax rate.	\$0.113000/\$100
27. 2015 adjusted taxable value. Enter the amount from Line 11.	\$2,224,857,055
28. 2015 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$2,514,088
A. Wultiply Line 20 by Line 27 and divide by \$100.	\$2,314,000
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.	\$0
C. <b>Counties:</b> 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. <b>Transferring function:</b> 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. <b>Taxes refunded for years preceding tax year 2015:</b> 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.	\$778
F. <b>Enhanced indigent health care expenditures:</b> 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. <b>Taxes in TIF:</b> 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.	\$0
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$2,514,866
<b>29. 2016 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,347,731,210
30. 2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and	\$0.186600/\$100
multiply by \$100.  31. 2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.201528/\$100
32. Total 2016 debt to be paid with property taxes and additional sales tax revenue.	φυ.201320/φ100
"Debt" means the interest and principal that will be paid on debts that:	
(1) are paid by property taxes,	0,40,700
ps://actweb.acttax.com/tnt/application/reports/1568917748087.html	9/19/201

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(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	1 450 12 01 12
A. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract amount paid from other resources.	20
D. <b>Adjusted debt.</b> Subtract B and C from A.	\$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
<b>35. Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.00%
36. 2016 debt adjusted for collections. Divide Line 34 by Line 35	\$0
<b>37. 2016 total taxable value</b> . Enter the amount on Line 19.	\$1,352,246,950
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.	\$0.201528/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	\$0.795895/\$100

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# 2017 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts Hemphill County

Taxing Unit Name
Taxing Unit's Address, City, State, Zip

Phone (area code and number)
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 recarding tax rate preparation and adoption.

	t would produce the same amount of
axes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should dec	
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 coday. 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).	\$1,521,464,20
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 units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,521,464,20
4. 2016 total adopted tax rate.	\$0.335000/\$10
A. Original 2016 ARB values:  3. 2016 values resulting from final court decisions:	\$
-	
C. 2016 value loss. Subtract B from A. <sup>3</sup>	<u> </u>
5. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	
C. 2016 value loss. Subtract B from A. <sup>3</sup> 5. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. 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. <sup>4</sup>	\$1,521,464,20 \$1
5. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. 7. 2016 taxable value of property in territory the taxing unit deannexed after Jan. 1,	\$1,521,464,20
5. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.  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.  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 due to freeport or goods-in-transit exemptions.	\$1,521,464,20
6. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. 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.  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. On not include value lost due to freeport or goods-in-transit exemptions.  8. Absolute exemptions. Use 2016 market value:  8. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016	\$1,521,464,20 \$ \$ \$328,28
5. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. 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. 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.	\$1,521,464,20 \$

- -	Page 2 of
A. 2016 market value:	\$0
A. 2010 market value.	Ψ
B. 2017 productivity or special appraised value:	\$0
C. <b>Value loss.</b> Subtract B from A. <sup>6</sup>	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$686,610
11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,520,777,590
12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$5,094,604
<b>13. Taxes refunded for years preceding tax year 2016.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code 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. <sup>7</sup>	\$3,451
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	\$0
taxing unit has no 2017 captured appraised value in Line 16D, enter 0.8	
<b>15. Adjusted 2016 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$5,098,055
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. <sup>10</sup>	
A. Certified values:	\$1,490,157,570
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$7,722,446
C. <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:	\$0
D. <b>Tax increment financing:</b> Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.	\$0
E. Total 2017 value. Add A and B, then subtract C and D.	\$1,497,880,016
17. Total value of properties under protest or not included on certified appraisal roll. 12	
A. <b>2017 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the eaxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$0
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	\$0
properties, the chief appraiser includes the market value, appraised value and exemptions for os://actweb.acttax.com/tnt/application/reports/1568917885781.html	9/19/20

C.	Total value un	nder protes	t or not	certified:	Add A and B.

exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.<sup>14</sup>

C. Total value under protest of not certified. Add A and B.	
	\$0
<b>18. 2017 tax ceilings.</b> Counties, cities and junior colleges enter 2017 total taxable value of	
homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older	\$0
or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision	ΨΟ
in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. 15	
19. 2017 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,497,880,016
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	\$0
annexed. <sup>16</sup>	
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	\$2,222,700
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 <b>do</b>	
include property on which a tax abatement agreement has expired for 2017. <sup>17</sup>	<b>40.00. 50.</b>
22. Total adjustments to the 2017 taxable value. Add Lines 20 and 21.	\$2,222,700
23. 2017 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,495,657,316
<b>24. 2017 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. 18	\$0.340857/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county	\$0.456425/\$100
levies. The total is the 2017 county effective tax rate. 19	ψυ,τυυτωυ/ψ100

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

The rollback tax rate is split into two separate rates:

- 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.
   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.

26. 2016 maintenance and operations (M&O) tax rate.	
	\$0.335000/\$100
<b>27. 2016 adjusted taxable value.</b> Enter the amount from Line 11.	\$1,520,777,590
28. 2016 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$5,094,604
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.	\$(
C. <b>Counties:</b> 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. <b>Transferring function:</b> 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. <b>Taxes refunded for years preceding tax year 2016:</b> 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 Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	\$3,451
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. <b>Taxes in TIF:</b> 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.	\$0
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$5,098,055
29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,495,657,316
<b>30. 2017 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.340857/\$100
31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.368125/\$100
22. 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.  Des://actweb.acttax.com/tnt/application/reports/1568917885781.html	

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(4) are not classified in the taxing unit's budget as M&O expenses	
A. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract <b>amount paid</b> from other resources.	Ψ
D. Adjusted debt. Subtract B and C from A.	\$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
<b>35. Certified 2017 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.98%
36. 2017 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2017 total taxable value. Enter the amount on Line 19.	\$1,497,880,016
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.	\$0.368125/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	\$0.492938/\$100

## **Taxing Units Other Than School Districts or Water Districts**

Hemphill County	
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.

Taxing units should consult regal counsel for interpretations of law regalding tax rate preparation and adoption.	
SECTION 1: Effective Tax Rate (No New Taxes) (Special Road & Bridge Fund)	
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 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 dec	t would produce the same amount of rease.
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	\$1,523,923,327
taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value	
for tax increment financing (will deduct taxes in Line 14). <sup>20</sup>	
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 units adopted the tax ceiling	\$0
provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	<b>\$1.500.000.005</b>
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,523,923,327
4. 2016 total adopted tax rate.	\$0.113000/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.  A. Original 2016 ARB Values:	\$0
B. 2016 values resulting from final court decisions:	\$0
C. <b>2016 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,523,923,327
7. 2016 taxable value of property in territory the taxing unit deannexed after Jan. 1,	\$0
<b>2016.</b> Enter the 2016 value of property in deannexed territory. <sup>4</sup>	\$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 due to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2016 market value:	\$328,280
B. <b>Partial exemptions.</b> 2017 exemption amount or 2017 percentage exemption times 2016 value:	\$237,500
C. Value loss. Add A and B. <sup>5</sup>	\$565,780
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 ps://actweb.acttax.com/tnt/application/reports/1568917885781.html	9/19/201

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A. 2016 market value:	\$0
B. 2017 productivity or special appraised value:	\$0
C. X. I D. Comp. A. 6	\$0
C. Value loss. Subtract B from A. <sup>6</sup> 10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$565,780
11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,523,357,547
12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$1,721,394
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.	\$1,091
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	\$0
15. Adjusted 2016 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9	\$1,722,485
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. <sup>10</sup>	
A. Certified values:	\$1,492,671,100
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <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:	\$0
D. <b>Tax increment financing:</b> Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	\$0
E. Total 2017 value. Add A and B, then subtract C and D.	\$1,492,671,100
17. Total value of properties under protest or not included on certified appraisal roll. <sup>12</sup>	
A. <b>2017 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the axpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$0
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	\$0
properties also are not on the list of properties that are still didder protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for ps://actweb.acttax.com/tnt/application/reports/1568917885781.html	9/19/201

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.	Page 8 of 1
	\$0
<b>18. 2017 tax ceilings.</b> Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision	\$0
in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. 15  19. 2017 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,492,671,100
20. Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016.	\$1,492,071,100
Include both real and personal property. Enter the 2017 value of property in territory annexed. <sup>16</sup>	\$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	\$2,222,700
22. Total adjustments to the 2017 taxable value. Add Lines 20 and 21.	\$2,222,700
23. 2017 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,490,448,400
<b>24. 2017 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$0.115568/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. <sup>19</sup>	\$0.456425/\$100

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

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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.

26. 2016 maintenance and operations (M&O) tax rate.  27. 2016 adjusted taxable value. Enter the amount from Line 11.  28. 2016 M&O taxes.  A. Multiply Line 26 by Line 27 and divide by \$100.  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.  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.  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.  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.  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 to the function of taxes and state assistance.  G. Taxes in TIF: Enter th	out 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
27. 2016 adjusted taxable value. Enter the amount from Line 11.  \$1,523,357,528. 2016 M&O taxes.  A. Multiply Line 26 by Line 27 and divide by \$100.  \$1,721,38  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.  C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, he amount is for increased cost above last year's amount. Other taxing units enter 0.  D. Transferring function: If discontinuing all of a department, function or activity and ransferring 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 he taxing unit did not operate this function for this 12-month period, use the amount spent on the last full fiscal year in which the taxing unit operated the function. The taxing unit is scontinuing the function will add this amount in H below. Other taxing units enter 0.  3. 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 sayment errors. Do not include refunds for tax year 2016: Enter the amount for the tax repaid to the tax increment fund for a einvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.  3. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a einvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.  4. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing	· · · · · · · · · · · · · · · · · · ·	
28. 2016 M&O taxes.  A. Multiply Line 26 by Line 27 and divide by \$100.  \$1,721,33  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.  C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, he amount is for increased cost above last year's amount. Other taxing units enter 0.  D. Transferring function: If discontinuing all of a department, function or activity and ransferring 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 he taxing unit discontinuing the function if the taxing unit operated the function. The taxing unit siscontinuing the function will subtract this amount in H below. The taxing unit receiving he function will subtract this amount in H below. The taxing unit receiving he function will add this amount in H below. Other taxing units enter 0.  3. 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 sayment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.  3. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a einvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.  4. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if siscontinuing function and add if receiving function. Subtract G.  90. 2017 adjusted taxable value. Enter Line 23 from		
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.  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.  D. Transferring function: If discontinuing all of a department, function or activity and ransferring 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 he taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving he function will subtract this amount in H below. The taxing unit receiving he function will add this amount in H below. Other taxing units enter 0.  S. 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 lecisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11  sayment errors. Do not include refunds for tax year 2016. This line applies only to tax years or the court receding tax year 2016.  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 above the preceding tax year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures are expenditured as a given by the taxing unit with D, subtract if siscontinuing function and add if receiving function. Subtract G.  9. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax		\$ 1,0 20,000 r,0 r.
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.  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.  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 subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 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 (e) corrections and Tax Code Section 31.11  spayment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.  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 above the preceding tax year's enhanced indigent health care expenditures are said 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.  H. Adjusted M&O Taxes. Add A, B,	A. Multiply Line 26 by Line 27 and divide by \$100.	\$1,721,394
the amount is for increased cost above last year's amount. Other taxing units enter 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.  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 spayment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.  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 above the preceding tax year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures.  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 with D, subtract if discontinuing function and add if receiving function. Subtract G.  29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.  30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  31. 2017 rol	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	\$0
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.  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.  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.  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.  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.  29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.  \$1,490,448,40  \$0.115568/\$10  \$0.115568/\$10  \$0.115568/\$10  \$0.124813/\$10  \$1.2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.		\$0
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.  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.  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.  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.  29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.  30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  32. Total 2017 debt to be paid with property taxes and additional sales tax revenue.	ransferring 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	\$0
current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.  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.  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.  29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.  30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  \$0.124813/\$10	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	\$1,092
reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.  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.  29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet. \$1,490,448,40 and 115568/\$10.  30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08. \$0.124813/\$10.  32. Total 2017 debt to be paid with property taxes and additional sales tax revenue.	current year's enhanced indigent health care expenditures above the preceding tax year's	\$0
discontinuing function and add if receiving function. Subtract G.  29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.  30. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  32. Total 2017 debt to be paid with property taxes and additional sales tax revenue.	einvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured	\$0
29. 2017 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.  \$1,490,448,40  \$0. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.  \$1. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08.  \$0.124813/\$10  \$2. Total 2017 debt to be paid with property taxes and additional sales tax revenue.		\$1,722,486
\$0. 2017 effective maintenance and operations rate. Divide Line 28H by Line 29 and solution should be said to be paid with property taxes and additional sales tax revenue.  \$0.115568/\$10 \$0.124813/\$10		\$1,490,448,400
31. 2017 rollback maintenance and operation rate. Multiply Line 30 by 1.08. \$0.124813/\$10 32. Total 2017 debt to be paid with property taxes and additional sales tax revenue.	<b>60. 2017 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and	\$0.115568/\$100
32. Total 2017 debt to be paid with property taxes and additional sales tax revenue.		\$0.124813/\$100
1) are paid by property taxes,	2. 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:	ψ3.12 1013/ψ100
2) are secured by property taxes.		9/19/20

	Page 10 of 12
(4) are not classified in the taxing unit's budget as M&O expenses	
A. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract <b>amount paid</b> from other resources.	\$0
D. <b>Adjusted debt.</b> Subtract B and C from A.	\$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
<b>35. Certified 2017 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.98%
36. 2017 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2017 total taxable value. Enter the amount on Line 19.	\$1,492,671,100
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.	\$0.124813/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	\$0.492938/\$100

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. <sup>20</sup>	\$0
Taxing units that adopted the sales tax before November 2016, skip this line.	
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. <sup>21</sup> <b>Taxing</b>	
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	\$0
multiply the result by .95. <sup>22</sup>	Φ0
- 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.	
43. 2017 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate	\$1,497,880,016
Worksheet.	Ψ1,477,000,010
<b>44. Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$100
45. 2017 effective tax rate, unadjusted for sales tax. 23 Enter the rate from Line 24 or 25,	\$0.456425/\$100
as applicable, on the Effective Tax Rate Worksheet.	φ0.430423/φ100
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	\$0.456425/\$100
adopted the additional sales tax before November 2016.	
47. 2017 rollback tax rate, unadjusted for sales tax. 24 Enter the rate from Line 39 or 40,	\$0.492938/\$100
as applicable, of the Rollback Tax Rate Worksheet.	φυ.472730/\$100
48. 2017 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.492938/\$100

<sup>&</sup>lt;sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>19</sup>Tex. Tax Code Section 26.04(d)

<sup>&</sup>lt;sup>20</sup>Tex. Tax Code Section 26.041(d)

<sup>&</sup>lt;sup>21</sup>Tex. Tax Code Section 26.041(i)

<sup>&</sup>lt;sup>22</sup>Tex. Tax Code Section 26.041(d)

<sup>&</sup>lt;sup>23</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>24</sup>Tex. Tax Code Section 26.04(c)

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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. Amount/Rate Additional Rollback Protection for Pollution Control Activity 49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.<sup>25</sup> The taxing unit shall \$0 provide its tax assessor-collector with a copy of the letter.<sup>26</sup> 50. 2017 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate \$1,497,880,016 Worksheet. **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 \$0.492938/\$100 additional sales tax).

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)	\$0.456425
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.492938
Rollback tax rate adjusted for pollution control (Line 52)	\$0.492938

### 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

SÌ	gn	her	e	

Taxing Unit Representative

Date

<sup>&</sup>lt;sup>25</sup>Tex. Tax Code Section 26.045(d)

<sup>&</sup>lt;sup>26</sup>Tex. Tax Code Section 26.045(i)

#### 2018 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

#### **Hemphill County**

Taxing Unit Name

<u>806 323 6521</u>

Phone (area code and number)

#### 400 Main St CanadianTexas 79014

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.

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Amount/Rate
Amountitate
\$1,502,942,74
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\$1,502,942,74
\$0.335000/\$10
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\$1,502,942,74
\$
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\$280,00
200

	Page 2 of
(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:	\$0
B. 2018 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. <sup>6</sup>	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$280,000
11. 2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,502,662,743
12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$5,033,920
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 bayment errors. Do not include refunds for tax year 2017. This line applies only to tax years	\$709
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	\$0
axing unit has no 2018 captured appraised value in Line 16D, enter 0.8	
<b>15. Adjusted 2017 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14.9	\$5,034,629
disabled. 10  A. Certified values:	\$1,514,912,320
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$8,337,674
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:	\$0
D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	\$0
E. Total 2018 value. Add A and B, then subtract C and D.	\$1,523,249,994
7. 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 axpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$0
3. 2018 value of properties not under protest or included on certified appraisal roll.  The chief appraisar gives taying units a list of those tayable properties that the chief st.//actweb.acttax.com/tnt/application/reports/1568918019967.html	9/19/201

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.	Page 3 of 12
	\$90,570
<b>18. 2018 tax ceilings.</b> 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. <sup>15</sup>	\$0
19. 2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,523,340,564
<b>20.</b> 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. <sup>16</sup>	\$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	\$2,663,100
22. Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$2,663,100
23. 2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,520,677,464
24. 2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. 18	\$0.331078/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. <sup>19</sup>	\$0.443384/\$100

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

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.

Rollback Tax Rate Activity	Amount/Rate
26. 2017 maintenance and operations (M&O) tax rate.	\$0.335000/\$100
27. 2017 adjusted taxable value. Enter the amount from Line 11.	\$1,502,662,743
28. 2017 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$5,033,920
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.	\$(
C. <b>Counties:</b> 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. <b>Transferring function:</b> 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.	\$(
E. <b>Taxes refunded for years preceding tax year 2017:</b> 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 Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$709
F. <b>Enhanced indigent health care expenditures:</b> 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. <b>Taxes in TIF:</b> 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.	\$0
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.	\$5,034,629
29. 2018 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,520,677,464
<b>30. 2018 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.331078/\$100
31. 2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.357564/\$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. ps://actweb.acttax.com/tnt/application/reports/1568918019967.html	9/19/20

	Page 5 of 12
(4) are not classified in the taxing unit's budget as M&O expenses	
A. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract <b>amount paid</b> from other resources.	\$0
D. Adjusted debt. Subtract B and C from A.	\$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
<b>35.</b> Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.98%
36. 2018 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2018 total taxable value. Enter the amount on Line 19.	\$1,523,340,564
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.	\$0.357564/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$0.478854/\$100

## Taxing Units Other Than School Districts or Water Districts

Hemphill County 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.

should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.	ce and not legal advice. Taxing units
SECTION 1: Effective Tax Rate (No New Taxes) (Special Road & Bridge Fund)	
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 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.	would produce the same amount of ease.
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	\$1,505,490,593
taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value	
for tax increment financing (will deduct taxes in Line 14). <sup>20</sup>	
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	Φ.(
or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling	\$0
provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	
3. Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,505,490,593
4. 2017 total adopted tax rate.	\$0.113000/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017	
appraised value.	
appraised value.	\$(
A. Original 2017 ARB Values:	
A. Original 2017 ARD Values.	
B. 2017 values resulting from final court decisions:	\$0
2017   Million 1 Commission Commi	
C. <b>2017 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
6. 2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,505,490,593
7. 2017 taxable value of property in territory the taxing unit deannexed after Jan. 1,	
<b>2017.</b> Enter the 2017 value of property in deannexed territory. <sup>4</sup>	\$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 due to freeport or goods-in-transit exemptions.	
A Absolute exemptions II so 2017 morbet value	\$0
A. Absolute exemptions. Use 2017 market value:	
B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017	h
value:	\$187,000
C. Value loss. Add A and B. <sup>5</sup>	\$187,000
	\$107,000

	Page 7 of
(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:	\$0
B. 2018 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. <sup>6</sup>	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$187,000
11. 2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,505,303,593
12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$1,700,993
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	\$242
payment errors. Do not include refunds for tax year 2017. This line applies only to tax years	
preceding tax year 2017.	
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	\$0
axing unit has no 2018 captured appraised value in Line 16D, enter 0.8	
<b>15. Adjusted 2017 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14.9	\$1,701,235
ncludes only certified values and includes the total taxable value of homesteads with tax reilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. 10	
A. Certified values:	\$1,517,396,490
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <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:	\$0
ystem property.	Ψ
D. <b>Tax increment financing:</b> Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. 11	\$0
E. Total 2018 value. Add A and B, then subtract C and D.	\$1,517,396,490
7. Total value of properties under protest or not included on certified appraisal roll. <sup>12</sup>	\$1,317,390,490
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 axpayer'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	\$0
3. 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 se://actweb.acttax.com/tnt/application/reports/1568918019967.html	9/19/20

properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup> C. <b>Total value under protest or not certified.</b> Add A and B.	Page 8 of 12
c. Total value under protest of not certified. And A and B.	
	\$90,570
<b>18. 2018 tax ceilings.</b> 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. <sup>15</sup>	\$0
19. 2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,517,487,060
<b>20.</b> 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. <sup>16</sup>	\$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	\$2,669,100
22. Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$2,669,100
23. 2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,514,817,960
24. 2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. 18	\$0.112306/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. <sup>19</sup>	\$0.443384/\$100

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

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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.

Rollback Tax Rate Activity	Amount/Rate
26. 2017 maintenance and operations (M&O) tax rate.	\$0.113000/\$100
27. 2017 adjusted taxable value. Enter the amount from Line 11.	\$1,505,303,593
28. 2017 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$1,700,993
3. Cities, counties and hospital districts with additional sales tax: Amount of additional ales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales ax revenue spent for M&O in 2017 fiscal year, if any. Other taxing units enter 0. Counties xclude any amount that was spent for economic development grants from the amount of ales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and ransferring 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 efunded in the preceding year for taxes before that year. Types of refunds include court ecisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 ayment errors. Do not include refunds for tax year 2017. This line applies only to tax years receding tax year 2017.	\$242
The 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 inhanced indigent health care expenditures, less any state assistance.	\$0
G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a einvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured ppraised value in Line 16D, enter 0.	\$0
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if liscontinuing function and add if receiving function. Subtract G.	\$1,701,235
9. 2018 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,514,817,960
<b>0. 2018 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and nultiply by \$100.	\$0.112306/\$100
1. 2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.121290/\$100
2. 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,	ψο <b>2</b> 1220,ψ100
2) are secured by property taxes. ps://actweb.acttax.com/tnt/application/reports/1568918019967.html	9/19/20

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(4) are not classified in the taxing unit's budget as M&O expenses	
A. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract <b>amount paid</b> from other resources.	\$0
D. <b>Adjusted debt.</b> Subtract B and C from A.	\$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
<b>35. Certified 2018 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.98%
36. 2018 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2018 total taxable value. Enter the amount on Line 19.	\$1,517,487,060
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.	\$0.121290/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$0.478854/\$100

\$0

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 be 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. <sup>20</sup>	
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.	

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. <sup>21</sup> <b>Taxing</b>
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
11. 11. 11. 11. 11. 11. 11. 11. 11. 11.

multiply the result by .95. - 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.

43. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate \$1,523,340,564 Worksheet.

44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100. \$0/\$100 **45. 2018 effective tax rate, unadjusted for sales tax.** Enter the rate from Line 24 or 25, \$0.443384/\$100

as applicable, on the Effective Tax Rate Worksheet. 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 \$0.443384/\$100 adopted the additional sales tax before November 2017.

47. 2018 rollback tax rate, unadjusted for sales tax.<sup>24</sup> Enter the rate from Line 39 or 40, \$0.478854/\$100 as applicable, of the Rollback Tax Rate Worksheet. \$0.478854/\$100

48. 2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.

<sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>19</sup>Tex. Tax Code Section 26.04(d)

<sup>&</sup>lt;sup>20</sup>Tex. Tax Code Section 26.041(d)

<sup>&</sup>lt;sup>21</sup>Tex. Tax Code Section 26.041(i)

<sup>&</sup>lt;sup>22</sup>Tex. Tax Code Section 26.041(d)

<sup>&</sup>lt;sup>23</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>24</sup>Tex. Tax Code Section 26.04(c)

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. <sup>25</sup> The taxing unit shall	\$0
provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	
50. 2018 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate	\$1,523,340,564
Worksheet.	\$1,525,540,504
<b>51.</b> 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	\$0.478854/\$100
additional sales tax).	

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)	\$0.443384
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.478854
Rollback tax rate adjusted for pollution control (Line 52)	\$0.478854

#### 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 Debra L FORD

Printed Name of Taxing Unit Representative

Taxing Unit Representative

Date

<sup>&</sup>lt;sup>25</sup>Tex. Tax Code Section 26.045(d)

<sup>&</sup>lt;sup>26</sup>Tex. Tax Code Section 26.045(i)

#### 2019 Tax Rate Calculation Worksheet

### Taxing Units Other Than School Districts or Water Districts

**Hemphill County** 

Taxing Unit Name

400 Main St Annex Canadian TX

Taxing Unit's Address, City, State, ZIP Code

<u>806 323 6661</u>

Phone (area code and number)

www.co.hemphill.tx.us

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 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 dec	t would produce the same amount of rease.
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	\$1,563,413,25
for tax increment financing (will deduct taxes in Line 14).1	
<b>2. 2018 tax ceilings.</b> Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other 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. <sup>2</sup>	\$
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,563,413,25
4. 2018 total adopted tax rate.	\$0.331000/\$10
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. <b>2018 value loss.</b> Subtract B from A. <sup>3</sup>	\$
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,563,413,25
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. <sup>4</sup>	\$
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 due to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$
3. <b>Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$180,00
C. Value loss. Add A and B. <sup>5</sup> ps://actweb.acttax.com/tnt/application/reports/1568918231425.html	\$100 000 9/19/2

	Page 2 of
(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	ű
not use properties that qualified in 2018.	
A. 2018 market value:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. <sup>6</sup>	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$180,000
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,563,233,254
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$5,174,302
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded	Management and the second seco
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	\$584,071
payment errors. Do not include refunds for tax year 2018. This line applies only to tax years	•
preceding tax year 2018. <sup>7</sup>	<u> </u>
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	\$0
axing unit has no 2019 captured appraised value in Line 16D, enter 0.8	
<b>15. Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14.9	\$5,758,373
A. Certified values:	\$1,492,909,593
1. Certified values.	Ψ1, τ/2, /0/, 5/5
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$7,984,669
C. <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:	\$0
D. <b>Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	\$0
E. Total 2019 value. Add A and B, then subtract C and D.	\$1,500,894,262
7. 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 axpayer'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	\$91,691,880
3. 2019 value of properties not under protest or included on certified appraisal roll.  The chief appraiser gives taying units a list of those tayable properties that the chief s://actweb.acttax.com/tnt/application/reports/1568918231425.html	9/19/20

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properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>	Page 3 of I
C. Total value under protest or not certified: Add A and B.	\$94,124,100
<b>18. 2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,595,018,362
<b>20.</b> 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. <sup>16</sup>	\$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. <sup>17</sup>	\$2,217,974
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$2,217,974
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,592,800,388

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

levies. The total is the 2019 county effective tax rate. 19

24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.<sup>18</sup>
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county

\$0.361525/\$100

\$0.481512/\$100

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.

but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.	Amount/Rate
Rollback Tax Rate Activity	
26. 2018 maintenance and operations (M&O) tax rate.	\$0.331000/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$1,563,233,254
	Ø5 174 200
A. Multiply Line 26 by Line 27 and divide by \$100.	\$5,174,302
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.	\$0
C. <b>Counties:</b> 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. <b>Transferring function:</b> 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. <b>Taxes refunded for years preceding tax year 2018:</b> 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 Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$584,071
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. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a einvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured ppraised value in Line 16D, enter 0.	\$0
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.	\$5,758,373
9. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,592,800,388
<b>60. 2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.361525/\$100
11. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.390447/\$100
2. 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. s://actweb.acttax.com/tnt/application/reports/1568918231425.html	9/19/201

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(4) are not classified in the taxing unit's budget as M&O expenses	rugo s or 12
A. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	40
C. Subtract amount paid from other resources.	\$0
D. Adjusted debt. Subtract B and C from A.	Φ.Ο.
	\$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
<b>35.</b> Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.98%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2019 total taxable value. Enter the amount on Line 19.	\$1,595,018,362
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.	\$0.390447/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.520032/\$100

9/19/2019

# Taxing Units Other Than School Districts or Water Districts

Hemphill County	
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 afterthe 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.

https://actweb.acttax.com/tnt/application/reports/1568918231425.html

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

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistar should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.	ice and not legal advice. Taxing units
SECTION 1: Effective Tax Rate (No New Taxes) (Special Road & Bridge Fund)	
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 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	\$1,566,091,229
taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value	
for tax increment financing (will deduct taxes in Line 14). <sup>20</sup>	
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 units adopted the tax ceiling	\$0
provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,566,091,229
4. 2018 total adopted tax rate.	\$0.112300/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018	
appraised value.	\$(
A Out-to-1 2010 ADD Welson	
A. Original 2018 ARB Values:	
B. 2018 values resulting from final court decisions:	\$0
D. 2010 values resulting from final court decisions.	
C. <b>2018 value loss.</b> Subtract B from A. <sup>3</sup>	<b>ው</b> ር
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$0 \$1,566,091,229
	\$1,300,091,229
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1,	\$0
<b>2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	
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 due to freeport or goods-in-transit exemptions.	
	\$0
A. Absolute exemptions. Use 2018 market value:	Ψΰ
B. <b>Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018	
value:	\$126,000
varue.	
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	
O, 1 wind 1000 1 100 11 uiid D;	\$126,000

-	Page 7 of
(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:	\$0
B. 2019 productivity or special appraised value:	\$0
	n.c
C. Value loss. Subtract B from A. <sup>6</sup>	\$(
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$126,000
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,565,965,229
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.  13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded	\$1,758,57
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.	\$146,019
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	\$
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.9	\$1,904,59
ncludes 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.   A. Certified values:	\$1,495,433,823
3. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <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:	\$0
D. <b>Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. 11	\$0
E. Total 2019 value. Add A and B, then subtract C and D.	\$1,495,433,823
7. 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 axpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$91,691,880
3. 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 sp://actweb.acttax.com/tnt/application/reports/1568918231425.html	9/19/20

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properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>	
C. Total value under protest or not certified. Add A and B.	
	\$94,124,100
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	\$0
or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision	ΨΟ
in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. 15	
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,589,557,923
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	\$2,221,974
determined. New personal property in a new improvement must have been brought into the	Ψω,ωω1,9/1
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	
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$2,221,974

1ex. Tax Code Section 26.012(14)	1ex. 1ax Code Section 26.012(13)
<sup>2</sup> Tex. Tax Code Section 26.012(14)	<sup>10</sup> Tex. Tax Code Section 26.012
<sup>3</sup> Tex. Tax Code Section 26.012(13)	<sup>11</sup> Tex. Tax Code Section 26.03(c)
<sup>4</sup> Tex. Tax Code Section 26.012(15)	<sup>12</sup> Tex. Tax Code Section 26.01(c) and (d)
<sup>5</sup> Tex. Tax Code Section 26.012(15)	<sup>13</sup> Tex. Tax Code Section 26.01(c)
<sup>6</sup> Tex. Tax Code Section 26.012(15)	<sup>14</sup> Tex. Tax Code Section 26.01(d)
<sup>7</sup> Tex. Tax Code Section 26.012(13)	<sup>15</sup> Tex. Tax Code Section 26.012(6)
<sup>8</sup> Tex. Tax Code Section 26.03(c)	<sup>16</sup> Tex. Tax Code Section 26.012(17)

levies. The total is the 2019 county effective tax rate. 19

23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.

**24. 2019 effective tax rate.** Divide Line 15 by Line 23 and multiply by \$100. 18

25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county

\$0.119987/\$100

\$0.481512/\$100

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.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.112300/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$1,565,965,229
28. 2018 M&O taxes.	¥ 2,0 0 0 ,0 0 ,0 0 ,0 0 ,0 0 ,0 0 ,0 0
A. Multiply Line 26 by Line 27 and divide by \$100.	\$1,758,578
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.	\$0
C. <b>Counties:</b> 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. <b>Transferring function:</b> 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.	\$146,019
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. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a einvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	\$0
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if liscontinuing function and add if receiving function. Subtract G.	\$1,904,597
9. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,587,335,949
<b>60. 2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and nultiply by \$100.	\$0.119987/\$100
1. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.129585/\$100
2. 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,	4332300,4100
2) are secured by property taxes. s://actweb.acttax.com/tnt/application/reports/1568918231425.html	9/19/20

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(4) are not classified in the taxing unit's budget as M&O expenses	
A. <b>Debt</b> 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.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract <b>amount paid</b> from other resources.	\$0
D. Adjusted debt. Subtract B and C from A.	\$0
	ΨΟ
	\$0
<b>33.</b> Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$0
<b>35. Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	0.98%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2019 total taxable value. Enter the amount on Line 19.	\$1,589,557,923
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.00000/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.129585/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.520032/\$100

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Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing orabolishing 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.	I.A.
Activity	Amount/Rate
<b>41. Taxable Sales.</b> 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. <sup>20</sup>	
Estimates of taxable sales may be obtained through the Comptroller's <b>Allocation Historical Summary</b> webpage. Taxing units that adopted the sales tax before November 2018, skip	\$0
this line.	
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. <sup>21</sup> 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. <sup>22</sup>	\$0
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.	
<b>43. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$1,595,018,362
<b>44. Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$100
<b>45. 2019 effective tax rate, unadjusted for sales tax.</b> <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.481512/\$100
<b>46. 2019 effective tax rate, adjusted for sales tax.</b> 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.	\$0.481512/\$100
<b>47. 2019 rollback tax rate, unadjusted for sales tax.</b> Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.520032/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.520032/\$100

<sup>&</sup>lt;sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>&</sup>lt;sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>19</sup>Tex. Tax Code Section 26.04(d)

<sup>&</sup>lt;sup>20</sup>Tex. Tax Code Section 26.041(d)

<sup>&</sup>lt;sup>21</sup>Tex. Tax Code Section 26.041(i)

<sup>&</sup>lt;sup>22</sup>Tex. Tax Code Section 26.041(d)

<sup>&</sup>lt;sup>23</sup>Tex. Tax Code Section 26.04(c)

<sup>&</sup>lt;sup>24</sup>Tex. Tax Code Section 26.04(c)

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.

	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).	
Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall	\$0
provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	
<b>50. 2019 total taxable value.</b> Enter the amount from line 37 of the Rollback Tax Rate	\$1,595,018,362
Worksheet.	
<b>51.</b> 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	\$0.520032/\$100
additional sales tax).	

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)	\$0.481512
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.520032
Rollback tax rate adjusted for pollution control (Line 52)	\$0.520032

### 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 Debra L Ford

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

<sup>&</sup>lt;sup>25</sup>Tex. Tax Code Section 26.045(d) <sup>26</sup>Tex. Tax Code Section 26.045(i)