

# 2015 Effective Tax Rate Worksheet

## ESD #2

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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).	\$638,747,921
2.	<b>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 units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$638,747,921
4.	<b>2014 total adopted tax rate.</b>	\$0.100000/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$638,747,921
7.	<b>2014 taxable value of property in territory the unit deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2014.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$169,040 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$2,140,740 C. Value loss. Add A and B.	\$2,309,780

## 2015 Effective Tax Rate Worksheet (continued)

### ESD #2

<b>9.</b>	<p><b>2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: <span style="float: right;">\$52,781</span></p> <p>B. 2015 productivity or special appraised value: <span style="float: right;">- \$350</span></p> <p>C. Value loss. Subtract B from A. <span style="float: right;">\$52,431</span></p>	\$52,431
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$2,362,211
<b>11.</b>	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$636,385,710
<b>12.</b>	<b>Adjusted 2014 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$636,385
<b>13.</b>	<p><b>Taxes refunded for years preceding tax year 2014.</b> Enter the amount of 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.</p>	\$195
<b>14.</b>	<p><b>Taxes in tax increment financing (TIF) for tax year 2014.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p>	\$0
<b>15.</b>	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$636,580
<b>16.</b>	<p><b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only: <span style="float: right;">\$677,498,621</span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p>	+ \$0

## 2015 Effective Tax Rate Worksheet (continued)

### ESD #2

<b>16.</b> (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): <span style="float: right;">- \$0</span></p> <p><b>D. 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. <span style="float: right;">- \$0</span></p> <p><b>E. Total 2015 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$677,498,621</span></p>	
<b>17.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <span style="float: right;">\$0</span></p> <p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <span style="float: right;">+ \$0</span></p>	

## 2015 Effective Tax Rate Worksheet (continued)

### ESD #2

<b>17.</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0					
<b>18.</b>	<b>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 units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0					
<b>19.</b>	<b>2015 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$677,498,621					
<b>20.</b>	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0					
<b>21.</b>	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$22,017,690					
<b>22.</b>	<b>Total adjustments to the 2015 taxable value.</b> Add lines 20 and 21.	\$22,017,690					
<b>23.</b>	<b>2015 adjusted taxable value.</b> Subtract line 22 from line 19.	\$655,480,931					
<b>24.</b>	<b>2015 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100.	\$0.0971/\$100					
<b>25.</b>	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.						
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><b>Fund Name</b></td> <td style="width: 30%;"><b>Tax Rate</b></td> <td></td> </tr> <tr> <td>{field36.1}</td> <td>{field36.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	<b>Fund Name</b>	<b>Tax Rate</b>		{field36.1}	{field36.2}	\$/\$100
<b>Fund Name</b>	<b>Tax Rate</b>						
{field36.1}	{field36.2}	\$/\$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* on page 39 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.

# 2015 Rollback Tax Rate Worksheet

## ESD #2

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2014 maintenance and operations (M&amp;O) tax rate.</b>	\$0.100000/\$100
27.	<b>2014 adjusted taxable value. Enter the amount from line 11.</b>	\$636,385,710
28.	<p><b>2014 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$636,385</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&amp;O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

## 2015 Rollback Tax Rate Worksheet (continued)

### ESD #2

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2014:</b> Enter the amount of M&amp;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.</p> <p style="text-align: right;">+ \$331</p> <p><b>F. 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.</p> <p style="text-align: right;">+ \$0</p> <p><b>G. Taxes in tax increment financing (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 unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$636,716</p>	
<b>29.</b>	<b>2015 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$655,480,931
<b>30.</b>	<b>2015 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.0971/\$100
<b>31.</b>	<b>2015 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1048/\$100

## 2015 Rollback Tax Rate Worksheet (continued)

### ESD #2

<b>32.</b>	<p><b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>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. <span style="float: right;">\$24,571</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$24,571</span></p>							
<b>33.</b>	<b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.	\$0						
<b>34.</b>	<b>Adjusted 2015 debt.</b> Subtract line 33 from line 32.	\$24,571						
<b>35.</b>	<b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.000000%						
<b>36.</b>	<b>2015 debt adjusted for collections.</b> Divide line 34 by line 35.	\$25,072						
<b>37.</b>	<b>2015 total taxable value.</b> Enter the amount on line 19.	\$677,498,621						
<b>38.</b>	<b>2015 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.0037/\$100						
<b>39.</b>	<b>2015 rollback tax rate.</b> Add lines 31 and 38.	\$0.1085/\$100						
<b>40.</b>	<p><b>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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><b>Fund Name</b></td> <td style="width: 30%;"><b>Tax Rate</b></td> <td style="width: 10%;"></td> </tr> <tr> <td>{field65.1}</td> <td>{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	<b>Fund Name</b>	<b>Tax Rate</b>		{field65.1}	{field65.2}	\$/\$100	
<b>Fund Name</b>	<b>Tax Rate</b>							
{field65.1}	{field65.2}	\$/\$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*.

## Additional Sales Tax Rate Worksheet

### ESD #2

<b>41.</b>	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
<b>42.</b>	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<b>43.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$677,498,621
<b>44.</b>	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
<b>45.</b>	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.0971/\$100
<b>46.</b>	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.0971/\$100
<b>47.</b>	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.1085/\$100
<b>48.</b>	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.1085/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.



## Additional Rollback Protection for Pollution Control Worksheet ESD #2

<b>49.</b>	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>50.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$677,498,621
<b>51.</b>	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
<b>52.</b>	2015 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 (units with the additional sales tax).	\$0.1085/\$100

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

**Entity Name:** ESD #2

**Date:** 08/22/2019

<p><b>1.</b>2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.</p>	\$638,747,921
<p><b>2.</b>2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.</p>	0.100000
<p><b>3.</b>Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.</p>	\$195
<p><b>4.</b>Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.</p>	\$638,943
<p><b>5.</b>2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.</p>	\$677,498,621
<p><b>6.</b>2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.</p>	0.097100
<p><b>7.</b>2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.</p>	\$657,851
<p><b>8.</b>Last year's total levy. Sum of line 4 for all funds.</p>	\$638,943
<p><b>9.</b>2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.</p>	\$657,851
<p><b>10.</b>Tax Increase (Decrease). Subtract Line 8 from Line 9.</p>	\$18,908

# 2016 Effective Tax Rate Worksheet

## ESD #2

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2015 total taxable value.</b> Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). <sup>1</sup>	\$677,298,350
2.	<b>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 units enter "0" if your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2015 adjusted taxable value.</b> Subtract line 2 from line 1.	\$677,298,350
4.	<b>2015 total adopted tax rate.</b>	\$0.100000/\$100
5.	<b>2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.</b> A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2015 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$677,298,350
7.	<b>2015 taxable value of property in territory the unit deannexed after January 1, 2015.</b> Enter the 2015 value of property in deannexed territory. <sup>4</sup>	\$0
8.	<b>2015 taxable value lost because property first qualified for an exemption in 2015.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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 freport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$103,220 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$522,360 C. Value loss. Add A and B. <sup>5</sup>	\$625,580

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

## 2016 Effective Tax Rate Worksheet (continued)

### ESD #2

<b>9.</b>	<b>2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016.</b> Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: <span style="float: right;">\$80,534</span> B. 2016 productivity or special appraised value: <span style="float: right;">- \$770</span> C. Value loss. Subtract B from A. <sup>6</sup>	\$79,764
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$705,344
<b>11.</b>	<b>2015 adjusted taxable value.</b> Subtract line 10 from line 6.	\$676,593,006
<b>12.</b>	<b>Adjusted 2015 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$676,593
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2015.</b> 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 § 25.25(b) and (c) corrections and Tax Code § 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>	\$0
<b>14.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2015.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
<b>15.</b>	<b>Adjusted 2015 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$676,593
<b>16.</b>	<b>Total 2016 taxable value on the 2016 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. <sup>10</sup> A. <b>Certified values only:</b> <span style="float: right;">\$705,627,777</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

## 2016 Effective Tax Rate Worksheet (continued)

### ESD #2

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property:</p> <p style="text-align: right;">- \$0</p> <p><b>D. 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.<sup>11</sup></p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2016 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$705,627,777</p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p><b>A. 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></p> <p style="text-align: right;">\$0</p> <p><b>B. 2016 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.<sup>14</sup></p> <p style="text-align: right;">+ \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

## 2016 Effective Tax Rate Worksheet (continued)

### ESD #2

<b>17.</b> <b>(cont.)</b>	C. <b>Total value under protest or not certified.</b> Add A and B.	\$0						
<b>18.</b>	<b>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 prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0						
<b>19.</b>	<b>2016 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$705,627,777						
<b>20.</b>	<b>Total 2016 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed. <sup>16</sup>	\$0						
<b>21.</b>	<b>Total 2016 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. <sup>17</sup>	\$22,154,520						
<b>22.</b>	<b>Total adjustments to the 2016 taxable value.</b> Add lines 20 and 21.	\$22,154,520						
<b>23.</b>	<b>2016 adjusted taxable value.</b> Subtract line 22 from line 19.	\$683,473,257						
<b>24.</b>	<b>2016 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.0989/\$100						
<b>25.</b>	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. <sup>19</sup>							
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><b>Fund Name</b></td> <td style="width: 30%;"><b>Tax Rate</b></td> <td></td> </tr> <tr> <td>{field36.1}</td> <td>{field36.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	<b>Fund Name</b>	<b>Tax Rate</b>		{field36.1}	{field36.2}	\$/\$100	
<b>Fund Name</b>	<b>Tax Rate</b>							
{field36.1}	{field36.2}	\$/\$100						

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

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* on page 39 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.

# 2016 Rollback Tax Rate Worksheet

## ESD #2

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2015 maintenance and operations (M&amp;O) tax rate.</b>	\$0.100000/\$100
27.	<b>2015 adjusted taxable value. Enter the amount from line 11.</b>	\$676,593,006
28.	<p><b>2015 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$676,593</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&amp;O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

## 2016 Rollback Tax Rate Worksheet (continued)

### ESD #2

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2015:</b> Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2015. 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.</p> <p style="text-align: right;">+ \$0</p> <p><b>F. 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.</p> <p style="text-align: right;">+ \$0</p> <p><b>G. Taxes in tax increment financing (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 unit has no 2016 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$676,593</p>	
<b>29.</b>	<b>2016 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$683,473,257
<b>30.</b>	<b>2016 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.0989/\$100
<b>31.</b>	<b>2016 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1068/\$100



## 2016 Rollback Tax Rate Worksheet (continued)

### ESD #2

<b>32.</b>	<p><b>Total 2016 debt to be paid with property taxes and additional sales tax revenue.</b>            "Debt" means the interest and principal that will be paid on debts that:            (1) are paid by property taxes,            (2) are secured by property taxes,            (3) are scheduled for payment over a period longer than one year and            (4) are not classified in the unit's budget as M&amp;O expenses.</p> <p>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. <span style="float: right;">\$24,572</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$24,572</span></p>							
<b>33.</b>	<p><b>Certified 2015 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0						
<b>34.</b>	<p><b>Adjusted 2016 debt.</b> Subtract line 33 from line 32.</p>	\$24,572						
<b>35.</b>	<p><b>Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	95.000000%						
<b>36.</b>	<p><b>2016 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$25,865						
<b>37.</b>	<p><b>2016 total taxable value.</b> Enter the amount on line 19.</p>	\$705,627,777						
<b>38.</b>	<p><b>2016 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.0036/\$100						
<b>39.</b>	<p><b>2016 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.1104/\$100						
<b>40.</b>	<p><b>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.</p>							
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><b>Fund Name</b></td> <td style="width: 30%; text-align: right;"><b>Tax Rate</b></td> <td></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	<b>Fund Name</b>	<b>Tax Rate</b>		{field65.1}	{field65.2}	\$/\$100	
<b>Fund Name</b>	<b>Tax Rate</b>							
{field65.1}	{field65.2}	\$/\$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*.

## Additional Sales Tax Rate Worksheet

### ESD #2

<b>41.</b>	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
<b>42.</b>	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<b>43.</b>	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$705,627,777
<b>44.</b>	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
<b>45.</b>	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.0989/\$100
<b>46.</b>	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.0989/\$100
<b>47.</b>	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.1104/\$100
<b>48.</b>	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.1104/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

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

**Entity Name:** ESD #2

**Date:** 08/22/2019

<b>1.</b> 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$677,298,350
<b>2.</b> 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.100000
<b>3.</b> Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$677,298
<b>5.</b> 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$705,627,777
<b>6.</b> 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.098900
<b>7.</b> 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$697,866
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$677,298
<b>9.</b> 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$697,866
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$20,568

# 2017 Effective Tax Rate Worksheet

## ESD #2

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2016 total taxable value.</b> Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). <sup>1</sup>	\$704,250,558
2.	<b>2016 tax ceilings.</b> 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 units enter "0" if your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2016 adjusted taxable value.</b> Subtract line 2 from line 1.	\$704,250,558
4.	<b>2016 total adopted tax rate.</b>	\$0.100000/\$100
5.	<b>2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b> A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2016 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$704,250,558
7.	<b>2016 taxable value of property in territory the unit deannexed after January 1, 2016.</b> Enter the 2016 value of property in deannexed territory. <sup>4</sup>	\$0
8.	<b>2016 taxable value lost because property first qualified for an exemption in 2016.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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 freport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$45,290 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$1,335,982 C. Value loss. Add A and B. <sup>5</sup>	\$1,381,272

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

## 2017 Effective Tax Rate Worksheet (continued)

### ESD #2

<b>9.</b>	<b>2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017.</b> Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: <span style="float: right;">\$769,819</span> B. 2017 productivity or special appraised value: <span style="float: right;">- \$8,320</span> C. Value loss. Subtract B from A. <sup>6</sup>	\$761,499
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$2,142,771
<b>11.</b>	<b>2016 adjusted taxable value.</b> Subtract line 10 from line 6.	\$702,107,787
<b>12.</b>	<b>Adjusted 2016 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$702,107
<b>13.</b>	<b>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 § 25.25(b) and (c) corrections and Tax Code § 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>	\$0
<b>14.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2016.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
<b>15.</b>	<b>Adjusted 2016 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$702,107
<b>16.</b>	<b>Total 2017 taxable value on the 2017 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. <sup>10</sup> A. <b>Certified values only:</b> <span style="float: right;">\$749,384,594</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

## 2017 Effective Tax Rate Worksheet (continued)

### ESD #2

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property:</p> <p style="text-align: right;">- \$0</p> <p><b>D. 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></p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2017 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$749,384,594</p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p><b>A. 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 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></p> <p style="text-align: right;">\$0</p> <p><b>B. 2017 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.<sup>14</sup></p> <p style="text-align: right;">+ \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

## 2017 Effective Tax Rate Worksheet (continued)

### ESD #2

<b>17.</b> <b>(cont.)</b>	C. <b>Total value under protest or not certified.</b> Add A and B.	\$0						
<b>18.</b>	<b>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 in 2016 or prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0						
<b>19.</b>	<b>2017 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$749,384,594						
<b>20.</b>	<b>Total 2017 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2017 value of property in territory annexed. <sup>16</sup>	\$0						
<b>21.</b>	<b>Total 2017 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. <sup>17</sup>	\$23,010,039						
<b>22.</b>	<b>Total adjustments to the 2017 taxable value.</b> Add lines 20 and 21.	\$23,010,039						
<b>23.</b>	<b>2017 adjusted taxable value.</b> Subtract line 22 from line 19.	\$726,374,555						
<b>24.</b>	<b>2017 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.0966/\$100						
<b>25.</b>	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. <sup>19</sup>							
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<b>Fund Name</b>	<b>Tax Rate</b>							
{field36.1}	{field36.2}	\$/\$100						

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 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.

# 2017 Rollback Tax Rate Worksheet

## ESD #2

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2016 maintenance and operations (M&amp;O) tax rate.</b>	\$0.100000/\$100
27.	<b>2016 adjusted taxable value. Enter the amount from line 11.</b>	\$702,107,787
28.	<p><b>2016 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$702,107</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&amp;O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	



## 2017 Rollback Tax Rate Worksheet (continued)

### ESD #2

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2016:</b> Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016.</p> <p style="text-align: right;">+ \$0</p> <p><b>F. 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.</p> <p style="text-align: right;">+ \$0</p> <p><b>G. Taxes in tax increment financing (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 unit has no 2017 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$702,107</p>	
<b>29.</b>	<b>2017 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$726,374,555
<b>30.</b>	<b>2017 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.0966/\$100
<b>31.</b>	<b>2017 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1043/\$100

## 2017 Rollback Tax Rate Worksheet (continued)

### ESD #2

<b>32.</b>	<p><b>Total 2017 debt to be paid with property taxes and additional sales tax revenue.</b>            "Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>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. <span style="float: right;">\$64,456</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$64,456</span></p>							
<b>33.</b>	<p><b>Certified 2016 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0						
<b>34.</b>	<p><b>Adjusted 2017 debt.</b> Subtract line 33 from line 32.</p>	\$64,456						
<b>35.</b>	<p><b>Certified 2017 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	95.000000%						
<b>36.</b>	<p><b>2017 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$67,848						
<b>37.</b>	<p><b>2017 total taxable value.</b> Enter the amount on line 19.</p>	\$749,384,594						
<b>38.</b>	<p><b>2017 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.0090/\$100						
<b>39.</b>	<p><b>2017 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.1133/\$100						
<b>40.</b>	<p><b>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.</p>							
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><b>Fund Name</b></td> <td style="width: 30%;"><b>Tax Rate</b></td> <td></td> </tr> <tr> <td>{field65.1}</td> <td>{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	<b>Fund Name</b>	<b>Tax Rate</b>		{field65.1}	{field65.2}	\$/\$100	
<b>Fund Name</b>	<b>Tax Rate</b>							
{field65.1}	{field65.2}	\$/\$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*.

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

**Entity Name:** ESD #2

**Date:** 08/22/2019

<b>1.</b> 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$704,250,558
<b>2.</b> 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.100000
<b>3.</b> Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$704,251
<b>5.</b> 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$749,384,594
<b>6.</b> 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.096600
<b>7.</b> 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$723,906
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$704,251
<b>9.</b> 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$723,906
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$19,655

# 2018 Tax Rate Calculation Worksheet

## ESD #2

### Effective Tax Rate (No New Taxes) ESD #2

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

1.	<b>2017 total taxable value.</b> Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). <sup>1</sup>	\$747,343,770
2.	<b>2017 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2017 adjusted taxable value.</b> Subtract line 2 from line 1.	\$747,343,770
4.	<b>2017 total adopted tax rate.</b>	\$0.100000/\$100
5.	<b>2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.</b> A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2017 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$747,343,770
7.	<b>2017 taxable value of property in territory the unit deannexed after January 1, 2017.</b> Enter the 2017 value of property in deannexed territory. <sup>4</sup>	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

**2018 Tax Rate Calculation Worksheet (continued)****ESD #2**

<b>8.</b>	<b>2017 taxable value lost because property first qualified for an exemption in 2017.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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 freport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: \$615,960 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$1,465,690 C. Value loss. Add A and B. <sup>5</sup>	\$2,081,650
<b>9.</b>	<b>2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018.</b> Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$545,075 B. 2018 productivity or special appraised value: - \$4,150 C. Value loss. Subtract B from A. <sup>6</sup>	\$540,925
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$2,622,575
<b>11.</b>	<b>2017 adjusted taxable value.</b> Subtract line 10 from line 6.	\$744,721,195
<b>12.</b>	<b>Adjusted 2017 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$744,721
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2017.</b> 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. <sup>7</sup>	\$1,119
<b>14.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2017.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
<b>15.</b>	<b>Adjusted 2017 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$745,840
<b>16.</b>	<b>Total 2018 taxable value on the 2018 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. <sup>10</sup> A. <b>Certified values</b> only: \$821,018,033 B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

## 2018 Tax Rate Calculation Worksheet (continued)

### ESD #2

<b>16.</b> (cont.)	<p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 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> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2018 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$821,018,033</span></p>	
<b>17.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p><b>A. 2018 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>13</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2018 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.<sup>14</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

**2018 Tax Rate Calculation Worksheet (continued)****ESD #2**

<b>17. (cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>18.</b>	<b>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 prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0
<b>19.</b>	<b>2018 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$821,018,033
<b>20.</b>	<b>Total 2018 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2018 value of property in territory annexed. <sup>16</sup>	\$0
<b>21.</b>	<b>Total 2018 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. <sup>17</sup>	\$30,775,421
<b>22.</b>	<b>Total adjustments to the 2018 taxable value.</b> Add lines 20 and 21.	\$30,775,421
<b>23.</b>	<b>2018 adjusted taxable value.</b> Subtract line 22 from line 19.	\$790,242,612
<b>24.</b>	<b>2018 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.0943/\$100
<b>25.</b>	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. <sup>19</sup>	\$/ \$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

### Rollback Tax Rate ESD #2

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.

<b>26.</b>	<b>2017 maintenance and operations (M&amp;O) tax rate.</b>	\$0.091000/\$100
<b>27.</b>	<b>2017 adjusted taxable value. Enter the amount from line 11.</b>	\$744,721,195
<b>28.</b>	<b>2017 M&amp;O taxes.</b>	
	A. Multiply line 26 by line 27 and divide by \$100.	\$677,696
	B. <b>Cities, counties and hospital districts with additional sales tax:</b> 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 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 units, enter "0."	+ \$0
	D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0



**Rollback Tax Rate (continued) ESD #2**

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2017:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.</p> <p style="text-align: right;">+ \$1,119</p> <p><b>F. 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.</p> <p style="text-align: right;">+ \$0</p> <p><b>G. Taxes in tax increment financing (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 unit has no 2018 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$678,815</p>	
<b>29.</b>	<p><b>2018 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$790,242,612
<b>30.</b>	<p><b>2018 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.</p>	\$0.0858/\$100
<b>31.</b>	<p><b>2018 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08.</p>	\$0.0926/\$100

**Rollback Tax Rate (continued) ESD #2**

32.	<p><b>Total 2018 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>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. <span style="float: right;">\$159,576</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$159,576</span></p>	
33.	<b>Certified 2017 excess debt collections.</b> Enter the amount certified by the collector.	\$0
34.	<b>Adjusted 2018 debt.</b> Subtract line 33 from line 32D.	\$159,576
35.	<b>Certified 2018 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.000000%
36.	<b>2018 debt adjusted for collections.</b> Divide line 34 by line 35.	\$162,833
37.	<b>2018 total taxable value.</b> Enter the amount on line 19.	\$821,018,033
38.	<b>2018 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.0198/\$100
39.	<b>2018 rollback tax rate.</b> Add lines 31 and 38.	\$0.1124/\$100
40.	<b>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.	\$/\$100

**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)	\$0.0943
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.1124
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0/\$100

**Taxing Unit Representative Name and Signature**

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

**Print Here**

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Printed Name of Taxing Unit Representative

**Sign Here**

---

Taxing Unit Representative

**Date**

---

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

**Entity Name:** ESD #2

**Date:** 08/22/2019

<b>1.</b> 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$747,343,770
<b>2.</b> 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.100000
<b>3.</b> Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$1,119
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$748,463
<b>5.</b> 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$821,018,033
<b>6.</b> 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.094300
<b>7.</b> 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$774,220
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$748,463
<b>9.</b> 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$774,220
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$25,757

# 2019 Tax Rate Calculation Worksheet

ESD #2

(830) 833-5239

## Effective Tax Rate (No New Taxes) ESD #2

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease. The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

<b>1. 2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). <sup>1</sup>	\$816,306,375
<b>2. 2018 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2018 adjusted taxable value.</b> Subtract line 2 from line 1.	\$816,306,375
<b>4. 2018 total adopted tax rate.</b>	\$0.100000/\$100
<b>5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2018 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$816,306,375
<b>7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$835,710

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

**2019 Tax Rate Calculation Worksheet (continued)****ESD #2**

<b>8.</b>	<b>2018 taxable value lost because property first qualified for an exemption in 2019.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$881,750 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$1,915,465 C. Value loss. Add A and B. <sup>5</sup>	\$2,797,215
<b>9.</b>	<b>2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019.</b> Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$483,514 B. 2019 productivity or special appraised value: - \$15,760 C. Value loss. Subtract B from A. <sup>6</sup>	\$467,754
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$4,100,679
<b>11.</b>	<b>2018 adjusted taxable value.</b> Subtract line 10 from line 6.	\$812,205,696
<b>12.</b>	<b>Adjusted 2018 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$812,205
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	\$0
<b>14.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2018.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
<b>15.</b>	<b>Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$812,205
<b>16.</b>	<b>Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. <sup>10</sup> A. <b>Certified values</b> only: \$899,985,068 B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012

## 2019 Tax Rate Calculation Worksheet (continued)

### ESD #2

<b>16.</b> (cont.)	<p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.<sup>11</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2019 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$899,985,068</span></p>	
<b>17.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p><b>A. 2019 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>13</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.<sup>14</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041



**2019 Tax Rate Calculation Worksheet (continued)****ESD #2**

<b>17. (cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>18.</b>	<b>2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0
<b>19.</b>	<b>2019 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$899,985,068
<b>20.</b>	<b>Total 2019 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$53,780
<b>21.</b>	<b>Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$36,002,690
<b>22.</b>	<b>Total adjustments to the 2019 taxable value.</b> Add lines 20 and 21.	\$36,056,470
<b>23.</b>	<b>2019 adjusted taxable value.</b> Subtract line 22 from line 19.	\$863,928,598
<b>24.</b>	<b>2019 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.0940/\$100
<b>25.</b>	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

**Rollback Tax Rate ESD #2**

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.

<b>26.</b>	<b>2018 maintenance and operations (M&amp;O) tax rate.</b>	\$0.080200/\$100
<b>27.</b>	<b>2018 adjusted taxable value. Enter the amount from line 11.</b>	\$812,205,696
<b>28.</b>	<b>2018 M&amp;O taxes.</b>	
	A. Multiply line 26 by line 27 and divide by \$100.	\$651,388
	B. <b>Cities, counties and hospital districts with additional sales tax:</b> 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 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 units, enter "0."	+ \$0
	D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0

**Rollback Tax Rate (continued) ESD #2**

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2018:</b> Enter the amount of M&amp;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.</p> <p><b>F. 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.</p> <p><b>G. Taxes in tax increment financing (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 unit has no 2019 captured appraised value in Line 16D, enter "0."</p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	<p>+ \$0</p> <p>+ \$0</p> <p>- \$0</p> <p>\$651,388</p>
<b>29.</b>	<p><b>2019 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$863,928,598
<b>30.</b>	<p><b>2019 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.</p>	\$0.0753/\$100
<b>31.</b>	<p><b>2019 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08.</p>	\$0.0813/\$100

**Rollback Tax Rate (continued) ESD #2**

32.	<p><b>Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year and  (4) are not classified in the unit's budget as M&amp;O expenses.</p> <p>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. <span style="float: right;">\$221,700</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$221,700</span></p>	
33.	<b>Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.	\$0
34.	<b>Adjusted 2019 debt.</b> Subtract line 33 from line 32D.	\$221,700
35.	<b>Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.000000%
36.	<b>2019 debt adjusted for collections.</b> Divide line 34 by line 35.	\$226,224
37.	<b>2019 total taxable value.</b> Enter the amount on line 19.	\$899,985,068
38.	<b>2019 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.0251/\$100
39.	<b>2019 rollback tax rate.</b> Add lines 31 and 38.	\$0.1064/\$100
40.	<b>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.	\$/\$100

**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)	\$0.0940
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.1064
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0/\$100

**Taxing Unit Representative Name and Signature**

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

**Print Here**

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Printed Name of Taxing Unit Representative

**Sign Here**

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Taxing Unit Representative

**Date**

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**2019 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** ESD #2

**Date:** 08/22/2019

<p><b>1.</b>2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.</p>	\$816,306,375
<p><b>2.</b>2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.</p>	0.100000
<p><b>3.</b>Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.</p>	\$0
<p><b>4.</b>Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.</p>	\$816,306
<p><b>5.</b>2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.</p>	\$899,985,068
<p><b>6.</b>2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.</p>	0.094000
<p><b>7.</b>2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.</p>	\$845,986
<p><b>8.</b>Last year's total levy. Sum of line 4 for all funds.</p>	\$816,306
<p><b>9.</b>2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.</p>	\$845,986
<p><b>10.</b>Tax Increase (Decrease). Subtract Line 8 from Line 9.</p>	\$29,680