

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

School District's Name

Patton Springs ISD

Phone (area code and number)

806-689-2220

School District's Address, City, State, ZIP Code

PO BOX 32 Afton, Tx 79220

School District'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.

This sample worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Sample Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

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

Line	Effective Tax Rate Activity	Amount/Rate	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 one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 83,450,425
2.	2018 tax ceilings and Chapter 313 limitations.		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.1	\$ 508,660	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)2	\$ -	
2. C.	Add A and B.		\$ 508,660
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 82,941,765
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.170000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		
5. A.	Original 2018 ARB values:	\$ -	
5. B.	2018 values resulting from final court decisions:	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 82,941,765
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ -

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
	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 school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.		
8. A.	Absolute exemptions. Use 2018 market value:	\$ -	
8. B.	Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: +	\$ 21,920	
8. C.	Value loss. Add A and B.		\$ 21,920
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9. A.	2018 market value:	\$ -	
9. B.	2019 productivity or special appraised value:	\$ -	
9. C.	Value loss. Subtract B from A.		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 21,920
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		\$ 82,919,845
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 970,162.19
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.		\$ -
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.		\$ 970,162.19
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only:	\$ 93,619,571	
15. B.	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:	\$ -	
15. C.	Total value. Subtract B from A.		\$ 93,619,571
	Total value of properties under protest or not included on certified appraisal roll.		
16. A.	2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	\$ -	
16. B.	2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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).	\$ -	
16. C.	Total value under protest or not certified. Add A and B.		\$ -

2019 Tax Rate Calculation Worksheet – School Districts

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Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
17.	2019 tax ceilings and Chapter 313 limitations.		
17. A.	Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$ 565,875	
17. B.	Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵	\$ -	
17. C.	Add A and B.		\$ 565,875
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 93,053,696
19.	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 by the school district.		\$ -
20.	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. 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 school district after Jan. 1, 2018, and be located in a new improvement.		\$ 359,190
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ 359,190
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 92,694,506
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.		1.046623
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.		0.000000

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

- Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. 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 school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
25.	2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR). state compression percentage	93%	
25. A.	The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00	0.930000	
25. (i)	2018 M&O	1.170000	
(i)	DTR reduction	0.101650	
(i)	2018 M&O – (\$1.00 + DTR reduction)	0.068350	
25. B.	The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	0.068350	
25. C.	Add A and B.		1.068350

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
26.	Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.		
26.	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:	\$ -	
26.	B. Subtract unencumbered fund amount used to reduce total debt.	\$ -	
26.	C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$ -	
26.	D. Adjust debt: Subtract B and C from A.		\$ -
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$ -
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.		\$ -
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.0000%
30.	2019 debt adjusted for collections. Divide line 28 by line 29.		\$ -
31.	2019 total taxable value. Enter amount on line 18.		\$ 93,053,696
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.		0.000000
33.	2019 voter-approval tax rate. Add lines 25 and 32.		1.068350

SECTION 3: Additional Rollback Protection for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback for Pollution Control Activity	Amount/Rate	Amount/Rate
34.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁷		\$ -
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.		\$ 93,053,696
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.		0.000000
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.		1.068350

⁷ Tex. Tax Code § 26.045(d)

⁸ Tex. Tax Code § 26.045(i)

SECTION 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	1.046623
Voter-Approval Tax Rate (Line 33)	1.068350
Rollback tax rate adjusted for pollution control (Line 37)	1.068350

SECTION 5: School District Representative Name and Signature

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

Printed Name of School District Representative

School District Representative - Signature

Date

8-2019

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

School District's Name

Spur ISD

Phone (area code and number)

806-271-3272

School District's Address, City, State, ZIP Code

800 N Williams Spur, TX 79370

School District'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.

This sample worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Sample Tax Rate Calculation, Taxing Units Other Than School Districts*.

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SECTION 1: Effective Tax Rate (No New Taxes)

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

Line	Effective Tax Rate Activity	Amount/Rate	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 one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).		\$ 181,506,665
2.	2018 tax ceilings and Chapter 313 limitations.		
2. A.	Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.1	\$ 2,742,730	
2. B.	Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)2	\$ -	
2. C.	Add A and B.		\$ 2,742,730
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.		\$ 178,763,935
4.	2018 total adopted tax rate (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).		1.355000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.		
5. A.	Original 2018 ARB values:	\$ -	
5. B.	2018 values resulting from final court decisions:	\$ -	
5. C.	2018 value loss. Subtract B from A.		\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.		\$ 178,763,935
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.		\$ -

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

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Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
	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 school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.		
8. A.	Absolute exemptions. Use 2018 market value:	\$ 37,570	
8. B.	Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: +	\$ 29,530	
8. C.	Value loss. Add A and B.		\$ 67,100
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.		
9. A.	2018 market value:	\$ -	
9. B.	2019 productivity or special appraised value:	\$ -	
9. C.	Value loss. Subtract B from A.		\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 67,100
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.		\$ 178,696,835
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 2,421,342.11
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.		\$ -
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.		\$ 2,421,342.11
15.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 17). These homesteads include homeowners age 65 or older or disabled.		
15. A.	Certified values only:	\$ 183,273,639	
15. B.	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:	\$ -	
15. C.	Total value. Subtract B from A.		\$ 183,273,639
	Total value of properties under protest or not included on certified appraisal roll.		
16. A.	2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value:	\$ -	
16. B.	2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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).	\$ -	
16. C.	Total value under protest or not certified. Add A and B.		\$ -

Line	Effective Tax Rate Activity	Amount/Rate	Amount/Rate
17.	2019 tax ceilings and Chapter 313 limitations.		
17. A.	Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴	\$ 2,966,150	
17. B.	Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵	\$ -	
17. C.	Add A and B.		\$ 2,966,150
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.		\$ 180,307,489
19.	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 by the school district.		\$ -
20.	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. 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 school district after Jan. 1, 2018, and be located in a new improvement.		\$ 886,050
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.		\$ 886,050
22.	2019 adjusted taxable value. Subtract line 21 from line 18.		\$ 179,421,439
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.		1.349527
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.		0.000000

SECTION 2: Voter-Approval Tax Rate

Most school districts calculate a voter-approval tax rate that is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O rate is the portion of the tax rate that raises taxes for any lawful purpose other than debt service for which a taxing unit may spend property tax revenue. 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 school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Activity	Amount/Rate	Amount/Rate
25.	2019 voter-approval M&O rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (C). Go to Region 13 Education Service Center's Worksheet for <i>State Aid Template for 2019-2020</i> to determine state compression percentage and the district enrichment tax rate (DTR). state compression percentage	93%	
25. A.	The rate per \$100 of taxable value that is equal to the 2019 state compression percentage times \$1.00	0.930000	
26. (i)	2018 M&O	1.040000	
(i)	DTR reduction	0.970000	
(i)	2018 M&O – (\$1.00 + DTR reduction)	-0.930000	
25. B.	The greater of: (i) 2018 M&O – (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value	0.040000	
25. C.	Add A and B.		0.970000

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

Line	Amount/Rate	Amount/Rate
25. Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.		
26. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount:	\$ 565,825.00	
26. B. Subtract unencumbered fund amount used to reduce total debt.	\$ -	
26. C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program.	\$ -	
26. D. Adjust debt: Subtract B and C from A.		\$ 565,825.00
27. Certified 2018 excess debt collections. Enter the amount certified by the collector.		\$ -
28. Adjusted 2019 debt. Subtract line 27 from line 26D.		\$ 565,825.00
29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.0000%
30. 2019 debt adjusted for collections. Divide line 28 by line 29.		\$ 565,825.00
31. 2019 total taxable value. Enter amount on line 18.		\$ 180,307,489
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.		0.313811
33. 2019 voter-approval tax rate. Add lines 25 and 32.		1.283811

SECTION 3: Additional Rollback Protection for Pollution Control

A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Amount/Rate	Amount/Rate
34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter.		\$ -
35. 2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.		\$ 180,307,489
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.		0.000000
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.		1.283811

4 Tex. Tax Code § 26.045(d)

7 Tex. Tax Code § 26.045(i)

SECTION 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	1.349527
Voter-Approval Tax Rate (Line 33)	1.283811
Rollback tax rate adjusted for pollution control (Line 37)	1.283811

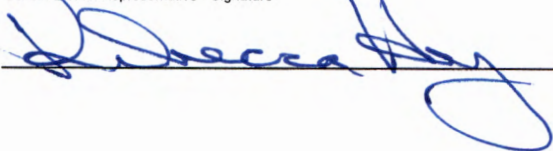
SECTION 5: School District Representative Name and Signature

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

Printed Name of School District Representative

School District Representative - Signature

Date



8-2019

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

CITY OF DICKENS

Phone (area code and number)

806-623-5224

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

PO BOX 118 DICKENS, TX 79229

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 effect 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 *Sample 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 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet 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

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 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 The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$ 5,347,530
2.	2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled,	
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,347,530
4.	2018 total adopted tax rate.	0.676559
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	\$ -
5.	B. 2018 values resulting from final court decisions:	\$ -
5.	C. 2018 value loss. Subtract B from A. ³	\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 5,347,530
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$ -

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)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:

comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts

Form
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Line	Effective Tax Rate Activity	Amount/Rate
	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	
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	
8.	C. Value loss. Add A and B. ⁵	\$ -
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
9.	B. 2019 productivity or special appraised value:	\$ -
9.	C. Value loss. Subtract B from A. ⁶	\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ -
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 5,347,530
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 36,179.20
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	
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	\$ 36,179.20
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or	\$ 5,771,126
16.	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .	\$ -
16.	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	
16.	D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that	\$ -
16.	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 5,771,126

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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 § 26.012¹¹ Tex. Tax Code § 26.03(c)

Texas Comptroller of Public Accounts

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Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and	
17.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and	\$ -
17.	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this	
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 5,771,126
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	\$ -
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.	\$ 90,130
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 90,130
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 5,680,996
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.636846
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	0.000000

¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)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)For more information, visit our website: comptroller.texas.gov/taxes/property-tax

Page 3

Effective
Tax
Rate

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

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

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

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	0.676559
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 5,347,530
28.	2018 M&O taxes.	
A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 36,179.20
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	\$ 16,109.19
C.	Counties: Enter the amount for the state criminal justice mandate. If second or later year,	\$ -
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	\$ -
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	
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	
G.	Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in	\$ -
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.	\$ 52,288.39
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 5,680,996
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.920408
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.994040

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Line	Rollback Tax Rate Activity	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
32.	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include	
32.	B. Subtract unencumbered fund amount used to reduce total debt.	\$ -
32.	C. Subtract amount paid from other resources.	\$ -
32.	D. Adjusted debt. Subtract B and C from A.	\$ -
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ -
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ -
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 5,771,126
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.000000
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.994040
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	0.000000

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November	\$ -
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for SALES TAX RATE sales tax revenue. ²¹	
42.	Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²²	\$ -
42.	- 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.	\$ 16,109
42.	Sales Tax Revenue	\$ 16,109

²⁰ Tex. Tax Code § 26.041(d)²¹ Tex. Tax Code § 26.041(i)²² Tex. Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 5,771,126
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.279134
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	0.636846
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	0.000000
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	0.994040
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.714906

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ -
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 5,771,126
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	0.714906

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)	0.636846
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.714906
Rollback tax rate adjusted for pollution control (Line 52)	0.714906

SECTION 6: 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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature



²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

Rollback
Rate

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

CITY OF SPUR

Phone (area code and number)

806-271-3316

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

402 BURLINGTON AVE SPUR, TX 79370

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 effect 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 *Sample 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 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet 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

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 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

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$ 22,520,845
2.	2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled,	
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 22,520,845
4.	2018 total adopted tax rate.	1.284876
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	\$ -
5.	B. 2018 values resulting from final court decisions:	\$ -
5.	C. 2018 value loss. Subtract B from A. ³	\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 22,520,845
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$ -

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)

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Texas Comptroller of Public Accounts

Form
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Line	Effective Tax Rate Activity	Amount/Rate
	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	
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 37,570
8.	C. Value loss. Add A and B.s	\$ 93,100.00
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
9.	B. 2019 productivity or special appraised value:	\$ -
9.	C. Value loss. Subtract B from A.s	\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 93,100
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 22,427,745
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 288,168.71
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	
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	\$ 288,168.71
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or	\$ 23,519,432
16.	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .	\$ -
16.	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	\$ -
16.	D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that	\$ -
16.	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 23,519,432

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

¹¹ Tex. Tax Code § 26.03(c)

Texas Comptroller of Public Accounts

Form
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Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and	
17.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and	\$ -
17.	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this	
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 23,519,432
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	\$ -
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.	\$ 615,670
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 615,670
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 22,903,762
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	1.258171
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	0.000000

¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)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)For more information, visit our website: comptroller.texas.gov/taxes/property-tax

Page 3

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

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

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

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	1.284876
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 22,427,745
28.	2018 M&O taxes.	
A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 288,168.71
28.	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	
28.	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year,	\$ -
28.	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	\$ -
28.	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	
28.	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	
28.	G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in	\$ -
28.	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.	\$ 288,168.71
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 22,903,762
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	1.258171
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	1.358824

Texas Comptroller of Public Accounts

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Line	Rollback Tax Rate Activity	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
32.	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include	
32.	B. Subtract unencumbered fund amount used to reduce total debt.	\$ -
32.	C. Subtract amount paid from other resources.	\$ -
32.	D. Adjusted debt. Subtract B and C from A.	\$ -
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ -
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ -
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 23,519,432
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.000000
39.	2019 rollback tax rate. Add Lines 31 and 38.	1.358824
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	0.000000

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November	\$ -
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for SALES TAX RATE sales tax revenue. ²¹	
42.	Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²²	\$ -
42.	- 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.	
42.	Sales Tax Revenue	\$ -

²⁰ Tex. Tax Code § 26.041(d)²¹ Tex. Tax Code § 26.041(i)²² Tex. Tax Code § 26.041(d)

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Line	Activity	Amount/Rate
43.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 23,519,432
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.000000
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	1.258171
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	0.000000
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	1.358824
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	1.358824

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ -
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 23,519,432
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	1.358824

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

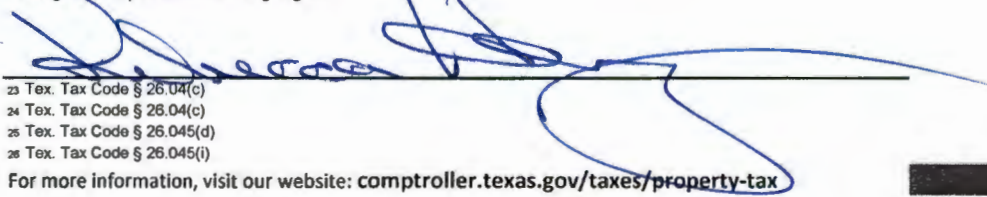
Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	1.258171
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	1.358824
Rollback tax rate adjusted for pollution control (Line 52)	1.358824

SECTION 6: 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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signagure



²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

DICKENS COUNTY

Phone (area code and number)

806-623-5532

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

PO BOX 119 DICKENS, TX 79229

Taxing Unit's Website Address

www.co.dickens.tx.us

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 *Sample 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 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet 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

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 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

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$ 267,129,515
2.	2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled,	\$ -
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 267,129,515
4.	2018 total adopted tax rate.	0.700000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	\$ -
5.	B. 2018 values resulting from final court decisions:	\$ -
5.	C. 2018 value loss. Subtract B from A. ³	\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 267,129,515
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$ -

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)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:

comptroller.texas.gov/taxes/property-tax

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Line	Effective Tax Rate Activity	Amount/Rate
	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	
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 37,570
8.	C. Value loss. Add A and B.s	\$ 100,330.00
	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
9.	B. 2019 productivity or special appraised value:	\$ -
9.	C. Value loss. Subtract B from A.s	
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 100,330
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 267,029,185
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,869,204.30
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	
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	\$ 1,869,204.30
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or	\$ 279,325,365
16.	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .	\$ -
16.	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	\$ -
16.	D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that	\$ -
16.	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 279,325,365

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 § 26.012¹¹ Tex. Tax Code § 26.03(c)

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Line	Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and	
17.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and	\$ -
17.	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this	
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 279,325,365
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	\$ -
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.	\$ 1,402,550
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 1,402,550
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 277,922,815
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.672562
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	0.000000

¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)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)For more information, visit our website: comptroller.texas.gov/taxes/property-tax

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SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.

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

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

Line	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	0.700000
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$ 267,029,185
28. 2018 M&O taxes.	
28. A. Multiply Line 26 by Line 27 and divide by \$100.	\$ 1,869,204.30
28. 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	\$ 64,677.91
28. C. Counties: Enter the amount for the state criminal justice mandate. If second or later year,	\$ -
28. 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	\$ -
28. 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	
28. 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	\$ 6,975.78
28. G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in	\$ -
28. H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 1,940,857.99
29. 2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 277,922,815
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.698344
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.754211

For more information, visit our website: comptroller.texas.gov/taxes/property-tax

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Line	Rollback Tax Rate Activity	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
32. A.	Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include	
32. B.	Subtract unencumbered fund amount used to reduce total debt.	\$ -
32. C.	Subtract amount paid from other resources.	\$ -
32. D.	Adjusted debt. Subtract B and C from A.	\$ -
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ -
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ -
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 279,325,365
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.000000
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.754211
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	0.000000

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

Line	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November	\$ -
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for SALES TAX RATE sales tax revenue. ²¹	
42. Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²²	\$ -
42. - 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.	\$ 64,668
42. Sales Tax Revenue	\$ 64,668

²⁰ Tex. Tax Code § 26.041(d)²¹ Tex. Tax Code § 26.041(i)²² Tex. Tax Code § 26.041(d)

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Line	Amount/Rate
43. 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 279,325,365
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.023151
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	0.672562
46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	0.000000
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	0.754211
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.731060

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

Line	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ -
50. 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 279,325,365
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	0.731060

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)	0.672562
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.731060
Rollback tax rate adjusted for pollution control (Line 52)	0.731060

SECTION 6: 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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

For more information, visit our website: comptroller.texas.gov/taxes/property-tax

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

DICKENS COUNTY ROAD & BRIDGE

Phone (area code and number)

806-623-5532

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

PO BOX 119 DICKENS, TX 79229

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 effect 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 *Sample 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 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet 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

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 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 The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$ 267,129,515
2.	2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled,	
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 267,129,515
4.	2018 total adopted tax rate.	0.150000
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	\$ -
5. B.	2018 values resulting from final court decisions:	\$ -
5. C.	2018 value loss. Subtract B from A. ³	\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 267,129,515
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$ -

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)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:

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Line	Effective Tax Rate Activity	Amount/Rate
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	\$ 37,570
8.	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 62,760
8.	C. Value loss. Add A and B.s	\$ 100,330.00
9.	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
9.	B. 2019 productivity or special appraised value:	\$ -
9.	C. Value loss. Subtract B from A.s	\$ -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 100,330
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 267,029,185
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 400,543.78
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	
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	\$ 400,543.78
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or	\$ 279,325,365
16.	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .	\$ -
16.	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	\$ -
16.	D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that	\$ -
16.	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 279,325,365

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 § 26.012¹¹ Tex. Tax Code § 26.03(c)For more information, visit our website: comptroller.texas.gov/taxes/property-tax

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Line	Effective Tax Rate/Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹² A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and	
17.	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and	\$ -
17.	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this	
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 279,325,365
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	\$ -
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.	\$ 1,402,550
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 1,402,550
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 277,922,815
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.144120
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	0.000000

¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)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)For more information, visit our website: comptroller.texas.gov/taxes/property-tax

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SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

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

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

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	0.150000
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ 267,029,185
28.	2018 M&O taxes.	
A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 400,543.78
28.	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	
28.	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year,	\$ -
28.	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	\$ -
28.	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	
28.	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	
28.	G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in	\$ -
28.	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.	\$ 400,543.78
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ 277,922,815
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.144120
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.155649

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Line	Description	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
32.	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include	
32.	B. Subtract unencumbered fund amount used to reduce total debt.	\$ -
32.	C. Subtract amount paid from other resources.	\$ -
32.	D. Adjusted debt. Subtract B and C from A.	\$ -
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ -
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$ -
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 279,325,365
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.000000
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.155649
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	0.000000

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

Line	Description	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November	\$ -
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for SALES TAX RATE sales tax revenue. ²¹	
42.	Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²²	\$ -
42.	- 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.	
42.	Sales Tax Revenue	\$ -

²⁰ Tex. Tax Code § 26.041(d)²¹ Tex. Tax Code § 26.041(i)²² Tex. Tax Code § 26.041(d)

Line	Amount/Rate
43. 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 279,325,365
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.000000
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	0.144120
46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	0.000000
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	0.155649
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.155649

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

Line	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ -
50. 2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ 279,325,365
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	0.155649

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)	0.144120
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.155649
Rollback tax rate adjusted for pollution control (Line 52)	0.155649

SECTION 6: 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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)