2018 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts <u>Fisher Co. Hospital District</u>

Taxing Unit Name Taxing Unit's Address, City, State, ZIP Code Phone (area code and number) Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

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

SECTION 1: Effective Tax Rate (No New Taxes)

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

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies. **Effective Tax Rate Activity** Amount/Rate **1. 2017 total taxable value.** Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the \$383.349.730 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 2. 2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 \$0 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.² 3. Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1. \$383,349,730 4. 2017 total adopted tax rate. \$0.279012/\$100 5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. \$0 A. Original 2017 ARB Values. \$0 **B. 2017 values resulting from final court decisions.** C. 2017 value loss. Subtract B from A.³ \$(6. 2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C. \$383,349,730 7. 2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, \$0 **2017.** Enter the 2017 value of property in deannexed territory.⁴ 8. 2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2017 market value: \$183,930 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: \$445,570 C. Value loss. Add A and B.⁵ https://actweb.acttax.com/tnt/application/reports/1564149762035.html

2.017 faxable value lost because property first qualified for argicultural appraisal (1- lor 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport pecial appraisal in 2018. Use only properties that qualified in 2018 for the first time; do tot use properties that qualified in 2017. A. 2017 market value: 9 3. 2018 productivity or special appraised value: 9 C. Value loss. Subtract B from A. ⁶ 5629.57 10. Total adjustments for lost value. Add lines 7, 8C and 9C. 5629.57 11.2017 adjustments for lost value. Add lines 10 from line 6. 5382.720.22 12. Adjusted taxable value: Subtract Line 10 from line 6. 5382.720.22 12. Adjusted 2017 taxes. Multiply Line 4 by line 11 and divide by \$100. \$1,067.83 13. Taxes refunded for years preceding tax year 2017. There the amount of taxes refunded symmet errors. Do not include refunds for tax year 2017. These of refunds include court cecisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 ayment errors. Do not include refunds for tax year 2017. There the amount of taxes are adjuint the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the axing unit has no 2018 captured appraised value in Line 16.D, enter 0. ⁸ \$1,068,10 16. Total 2018 taxable value on the 2018 certified appraisal roll today. This value neludes only certified values and includes the total taxable value of property sorting system property: \$401,775,26 3. Counties: Include railroad rolling stock values certified by the Comptroller's office: </th <th>7/26/2019</th> <th>https://actweb.acttax.com/tnt/application/reports/1564149762035.html</th> <th></th>	7/26/2019	https://actweb.acttax.com/tnt/application/reports/1564149762035.html	
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7/26/2019 https://actweb.acttax.com/tnt/app	lication/reports/1564149762035.html
B. 2018 value of properties not under protest or included on The chief appraiser gives taxing units a list of those taxable prop appraiser knows about, but are not included in the appraisal roll properties also are not on the list of properties that are still unde properties, the chief appraiser includes the market value, appraise the preceding year and a reasonable estimate of the market value exemptions for the current year. Use the lower market, appraised appropriate). Enter the total value. ¹⁴	perties that the chief certification. These \$0 r protest. On this list of sed value and exemptions for e, appraised value and
C. Total value under protest or not certified: Add A and B.	
	\$281,260
18. 2018 tax ceilings. Counties, cities and junior colleges enter homesteads with tax ceilings. These include the homesteads of hor disabled. Other taxing units enter 0. If your taxing units adoption 2017 are an include the homestead in homestead.	2018 total taxable value ofnomeowners age 65 or olderted the tax ceiling provision\$0
in 2017 or a prior year for homeowners age 65 or older or disable 19. 2018 total taxable value. Add Lines 16E and 17C. Subtract	
20. Total 2018 taxable value of properties in territory annexe	
Include both real and personal property. Enter the 2018 value of annexed. ¹⁶	
21. Total 2018 taxable value of new improvements and new p in new improvements. New means the item was not on the app improvement is a building, structure, fixture or fence erected on additions to existing improvements may be included if the appra determined. New personal property in a new improvement must taxing unit after Jan. 1, 2017, and be located in a new improvement	raisal roll in 2017. An or affixed to land. New hised value can be \$331,760 have been brought into the hent. New improvements do
include property on which a tax abatement agreement has expire	
22. Total adjustments to the 2018 taxable value. Add Lines 20	
23. 2018 adjusted taxable value. Subtract Line 22 from Line 1	
24. 2018 effective tax rate. Divide Line 15 by Line 23 and multiple 25. COUNTIES ONLY . Add together the effective tax rates for	
25. COUNTIES ONLY. Add together the effective tax rates for levies. The total is the 2018 county effective tax rate. ¹⁸	each type of tax the county

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

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

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

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

Rollback Tax Rate Activity	Amount/Rate
26. 2017 maintenance and operations (M&O) tax rate.	\$0.279012/\$100
27. 2017 adjusted taxable value. Enter the amount from Line 11.	\$382,720,230
28. 2017 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$1,067,835
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$0
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$1,067,835
29. 2018 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$401,724,790
30. 2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.265813/\$100
31. 2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.287078/\$100
32. Total 2018 debt to be paid with property taxes and additional sales tax revenue.	\$0.2070701010

 7/26/2019 https://actweb.acttax.com/tnt/application/reports/1564149762035.html Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses 	
A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	
C. Subtract amount paid from other resources.	\$0
D. Adjusted debt. Subtract B and C from A.	\$ 0
	\$0
	\$0
33. Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2018 debt. Subtract Line 33 from Line 32D.	\$0
35. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2018 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2018 total taxable value . Enter the amount on Line 19.	\$402,056,550
38. 2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0/\$100
39. 2018 rollback tax rate. Add Lines 31 and 38.	\$0.287078/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county	
levies. The total is the 2018 county rollback tax rate.	

SECTION 3: Additional Sales Tax to Reduce Property Taxes	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or a approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.	bolishing the additional sales tax. If
This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate beca tax.	ause it adopted the additional sales
Activity	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May	
2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical	\$0
Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	3
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for	
economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and	
multiply the result by .95. ²²	\$0
- or -	
Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	
43. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$402,056,550
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$100
45. 2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.265880/\$100
46. 2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	\$0.265880/\$100
47. 2018 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.287078/\$100
48. 2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.287078/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

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

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

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).	
Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall	\$0
provide its tax assessor-collector with a copy of the letter. ²⁶	
50. 2018 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate	\$402,056,550
Worksheet.	\$702,030,330
51. Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$0/\$100
52. 2018 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the	\$0.287078/\$100
additional sales tax).	\$0.287078,\$100

\$0.265880
\$0.287078
\$0.287078

SECTION 6: Taxing Unit Representative Name and Signature	
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Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

²⁵Tex. Tax Code Section 26.045(d)
 ²⁶Tex. Tax Code Section 26.045(i)