

2018 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

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

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

School districts do not use this form, but instead use Comptroller Form 50-859 *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 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.

Line	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 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		\$ 16,297,010
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 or older or disabled. Other taxing units enter 0. If your taxing unit 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.		\$ 16,297,010
4.	2017 total adopted tax rate.		0.611158
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.		
	A. Original 2017 ARB values:	\$ -	
	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.		\$ 16,297,010
7.	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 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
8.	2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.		
	A. Absolute exemptions. Use 2017 market value:	\$ 75,500	
	B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:	\$ 211,290	
	C. Value loss. Add A and B. ⁵		\$ 286,790
9.	2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.		
	A. 2017 market value:	\$ -	
	B. 2018 productivity or special appraised value:	\$ -	
	C. Value loss. Subtract B from A. ⁶		\$ -

10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 286,790
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6		\$ 16,010,220
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 97,847.74
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷		\$ 909.79
14.	Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0. ⁸		\$ -
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹		98,757.53
16.	Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰		
	A. Certified values:	\$ 16,703,970	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$ -	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$ -	
	D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	\$ -	
	E. Total 2018 value. Add A and B, then subtract C and D.		\$ 16,703,970

⁷Tex. Tax Code § 26.012(15)

⁸Tex. Tax Code § 26.012(15)

⁹Tex. Tax Code § 26.012(13)

¹⁰Tex. Tax Code § 26.03(c)

¹¹Tex. Tax Code § 26.012(13)

¹²Tex. Tax Code § 28.012

¹³Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll. ¹²	
	A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$ -
	B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$ -
	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ -
19.	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 16,703,970
20.	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$ -
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2017, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$ 285,960
22.	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$ 285,960
23.	2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 16,418,010
24.	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.601519
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	0.000000

¹⁴Tex. Tax Code § 26.01(c) and (d)

¹⁵Tex. Tax Code § 26.01(c)

¹⁶Tex. Tax Code § 26.01(d)

*Tax Code § 26 012(6)
 *Tax Code § 26 012(17)
 *Tax Code § 26 012(17)
 *Tax Code § 26 04(c)
 *Tax Code § 26 04(d)

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 higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2017 maintenance and operations (M&O) tax rate.	0.611158
27.	2017 adjusted taxable value. Enter the amount from Line 11.	16,010,220
28.	2017 M&O taxes. A. Multiply Line 26 by Line 27 and divide by \$100. B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 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. C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0. D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. E. Taxes refunded for years preceding tax year 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. 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 health care expenditures, less any state assistance. G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0. H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 97,847.74
29.	2018 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet.	\$ 98,757.53
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ 16,418,010
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.601519
Line	Rollback Tax Rate Activity	Amount/Rate
32.	Total 2018 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (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. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$ -
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2018 debt. Subtract Line 33 from Line 32D.	\$ -
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	90.00%
36.	2018 debt adjusted for collections. Divide Line 34 by Line 35	-
37.	2018 total taxable value. Enter the amount on Line 19.	\$ 16,703,970

Tex Tax Code § 26 041(d)
 Tex Tax Code § 26 041(c)
 Tex Tax Code § 26 041(b)
 Tex Tax Code § 26 041(a)

Date
 7-30-18

Print Name of Taxing Unit Representative
 Randy Clark
 Taxing Unit Representative
 Sign here
 [Signature]

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

SECTION 6: Taxing Unit Representative Name and Signature

Rollback tax rate adjusted for pollution control (Line 52)	0.649640
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.649640
Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	0.601519

Indicate the applicable total tax rates as calculated above.

SECTION 5: Total Tax Rate

Line 40 (counties) or Line 48 (taxing units with the additional sales tax)	0.649640
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 additional sales tax)	0.000000
Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	16,703,970
2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.	\$ -
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	\$ -
Line 50. Additional Rollback Protection for Pollution Control Activity	Amount/Rate

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. 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 units 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.

SECTION 4: Additional Rollback Protection for Pollution Control

43. 2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.	\$ 16,703,970
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.000000
45. 2018 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Sample Effective Tax Rate Worksheet.	0.601519
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.	0.000000
47. 2018 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the Sample Rollback Tax Rate Worksheet.	0.649640
48. 2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.649640
Line 49. Additional Rollback Protection for Pollution Control Activity	Amount/Rate

Tex Tax Code § 26 041(d)
 Tex Tax Code § 26 041(c)
 Tex Tax Code § 26 041(b)
 Tex Tax Code § 26 041(a)

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. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$ -
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.	ENTER RATE BELOW
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.	0.0000
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.	\$ -
Line 50. Additional Rollback Protection for Pollution Control Activity	Amount/Rate

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

SECTION 3: Additional Sales Tax to Reduce Property Taxes

38. 2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.000000
39. 2018 rollback tax rate. Add Lines 31 and 38.	0.649640
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.	0.000000
Line 51. Additional Rollback Protection for Pollution Control Activity	Amount/Rate

NOTICE OF 2018 TAX YEAR PROPOSED PROPERTY TAX RATE FOR City of Rising Star

A tax rate of \$ _____ per \$100 valuation has been proposed by the governing body of
City of Rising Star _____.

PROPOSED TAX RATE	\$ _____ per \$100
PRECEDING YEAR'S TAX RATE	\$.611158 per \$100
EFFECTIVE TAX RATE	\$.601519 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for
_____ City of Rising Star _____ from the same properties in both the _____ 2017
tax year and the _____ 2018 _____ tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Randy Clark _____

City of Rising Star _____ tax assessor-collector

102 N. Lamar Eastland, TX 76448 _____

254-629-8597 _____

(insert email address) _____

(insert internet website address, if applicable) _____

NOTICE OF 2018) TAX YEAR PROPOSED PROPERTY TAX RATE FOR City of Rising Star

A tax rate of \$ _____ per \$100 valuation has been proposed for adoption by the governing body of _____ City of Rising Star _____. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of _____ City of Rising Star _____ proposes to use revenue attributable to the tax rate increase for the purpose of _____ (description of purpose of increase) _____.

PROPOSED TAX RATE	\$ _____	per \$100
PRECEDING YEAR'S TAX RATE	\$.611158	per \$100
EFFECTIVE TAX RATE	\$.601519	per \$100
ROLLBACK TAX RATE	\$.649640	per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for _____ City of Rising Star _____ from the same properties in both the _____ 2017 _____ tax year and the _____ 2018 _____ tax year.

The rollback tax rate is the highest tax rate that _____ City of Rising Star _____ may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Randy Clark

City of Rising Star _____ tax assessor-collector

102 N. Lamar Eastland, TX 76448

254-629-8597

(insert e-mail address)

(insert Internet website address, if applicable)

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: _____ (insert date and time) _____ at _____ (insert location of meeting) _____.

Second Hearing: _____ (insert date and time) _____ at _____ (insert location of meeting) _____.