

2018 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name
Phone (area code and number)

Ranger College

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	\$ 141,981,680
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.	\$ 141,981,680
4.	2017 total adopted tax rate.	0.434405
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.	\$ 141,981,680
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	\$ -

¹Tex. Tax Code § 26.012(14)
²Tex. Tax Code § 26.012(14)
³Tex. Tax Code § 26.012(13)
⁴Tex. 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:	\$ 254,640
	B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:	\$ 45,960
	C. Value loss. Add A and B. ⁵	\$ 300,600
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:	\$ 106,260
	B. 2018 productivity or special appraised value:	\$ 3,970
	C. Value loss. Subtract B from A. ⁶	\$ 102,290

17.	Total value of properties under protest or not included on certified appraisal roll.		
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.	\$	-
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.	\$	-
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.	\$	-
19.	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$	-
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.	\$	157,006,610
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New annexed 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.	\$	553,800
22.	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$	553,800
23.	2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$	553,800
24.	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.	\$	156,452,810
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.		0.393513

10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$	402,890
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6	\$	141,578,790
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$	615,025.34
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.	\$	637.14
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 15D, enter 0.	\$	-
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$	615,662.48
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 A. Certified values; 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; E. Total 2018 value. Add A and B, then subtract C and D.	\$	157,006,610

Tex Tax Code § 26 012(e)
 Tex Tax Code § 26 012(f)
 Tex Tax Code § 26 012(g)
 Tex Tax Code § 26 012(h)
 Tex Tax Code § 26 012(i)
 Tex Tax Code § 26 012(j)
 Tex Tax Code § 26 012(k)

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.	0.223606
27.	2017 adjusted taxable value. Enter the amount from Line 11.	141,578,790
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 indigent health care expenditures, less any state assistance. G. Taxes in TF: 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.	316,578.67
29.	2018 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet.	317,215.81
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	156,452,810
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.202754
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.	283,087.00
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	283,087.00
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.	283,087.00
36.	2018 debt adjusted for collections. Divide Line 34 by Line 35	95.00%
37.	2018 total taxable value. Enter the amount on Line 19.	297,986.32
		157,006,610

Sign *[Signature]*
 Taxing Unit Representative
 here
 Print Name of Taxing Unit Representative
 here
 Date *7-30-18*

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.
 Print Name of Taxing Unit Representative
 here
 Print Name of Taxing Unit Representative
 here

SECTION 6: Taxing Unit Representative Name and Signature

Rollback tax rate (Line 24; line 25 for counties; or line 48 if adjusted for sales tax)	0.393513
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.408766
Rollback tax rate adjusted for pollution control (Line 52)	0.408766

Indicate the applicable total tax rates as calculated above.

SECTION 5: Total Tax Rate

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.	\$	-
50. 2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.	\$	157,006,610
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.		0.000000
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 additional sales tax).		0.408766

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

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.	\$	157,006,610
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.		0.393513
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.		0.408766
48. 2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.		0.408766

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.

SECTION 3: Additional Sales Tax to Reduce Property Taxes

38. 2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.		0.189792
39. 2018 rollback tax rate. Add Lines 31 and 38.		0.408766
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

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

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

SECTION 2: Estimated Sales Tax Revenue

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.	\$	0.0000
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 (0.01, 0.005 or 0.0025, as applicable) and multiply the result by .95.	\$	-
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.	\$	-

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.

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 (0.01, 0.005 or 0.0025, as applicable) and multiply the result by .95.

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.

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.

Notice of Effective Tax Rate

2018
Property Tax Rates in
Ranger College
(insert year)
(insert taxing unit name)

This notice concerns 2018 property tax rates for Ranger College.
(insert year)
(insert taxing unit name)

It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$	316,578.67
Last year's debt taxes	\$	299,083.81
Last year's total taxes	\$	615,662.48
Last year's tax base	\$	141,578,790.00
Last year's total tax rate	\$.434405 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$	615,662.48
÷ This year's adjusted tax base (after subtracting value of new property)	\$	156,452,810.00
= This year's effective tax rate <i>(Maximum rate unless taxing unit publishes notices and holds hearings.)</i>	\$.393513 /\$100

In the first year a hospital district collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

- Sales tax adjustment rate	\$	/ \$100
= Effective tax rate	\$	/ \$100

This year's rollback tax rate:

Last year's adjusted operating taxes <i>(after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)</i>	\$	316,578.67
÷ This year's adjusted tax base	\$	156,452,810.00
= This year's effective operating rate	\$.202754 /\$100
x 1.08 = this year's maximum operating rate	\$.218974 /\$100
+ This year's debt rate	\$.189792 /\$100
= This year's total rollback rate	\$.408766 /\$100

A hospital district that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	\$	/ \$100
= Rollback tax rate	\$	/ \$100

For a taxing unit with additional rollback rate for pollution control, insert the following lines:

+ Additional rollback rate for pollution control	\$	/ \$100
= Rollback tax rate	\$	/ \$100

Statement of Increase/Decrease

If Ranger College adopts a 2018 tax rate equal to the effective tax rate of \$.393513 per \$100 of value, taxes would Increase compared to 2017 taxes by \$ 2,178.94.

(name of taxing unit) (current year) (unit's effective tax rate) (increase or decrease) (previous year) (amount of increase or decrease)

Schedule A – Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
	\$

Schedule B – Current Year Debt Service

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To Be Paid From Property Taxes	Interest To Be Paid From Property Taxes	Other Amounts To Be Paid	Total Payment
Bond	\$	\$	\$	\$

(expand as needed)

Total required for <u>2018</u> debt service	\$	<u>283,087.00</u>
<i>(current year)</i>		
- Amount (if any) paid from funds listed in Schedule A	\$	
- Amount (if any) paid from other resources	\$	
- Excess collections last year	\$	<u>0.00</u>
= Total to be paid from taxes in <u>2018</u>	\$	<u>283,087.00</u>
<i>(current year)</i>		
+ Amount added in anticipation that the taxing unit will collect only <u>95</u> % of its taxes in <u>2018</u>	\$	<u>14,899.32</u>
<i>(current year)</i>		
= Total Debt Levy	\$	<u>297,986.32</u>

Schedule C – Expected Revenue from Additional Sales Tax

(For hospital districts with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the taxing unit estimated that it will receive \$ _____ in additional sales and use tax revenues.

Schedule D – Transfer of Department, Function or Activity

The _____ spent \$ _____ from _____ to _____ on the _____.

(name of taxing unit discontinuing the function) (amount spent in the preceding 12 months before the rate calculations) (beginning date) (ending date) (name of discontinuing function) (name of taxing unit receiving the function)

operates this function in all or a majority of the _____.

(name of taxing unit discontinuing the function)

[Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by taxing unit receiving the function.]

Statement of Increase/Decrease *(continued)*

Schedule E – Enhanced Indigent Health Care Expenditures

The _____ spent \$ _____ from _____ to _____
(name of taxing unit) (amount) (beginning date)
_____ on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance.
(ending date)

For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____.
(amount of increase)

This notice contains a summary of actual effective and rollback tax rates' calculations.
You can inspect a copy of the full calculations at:

Insert address _____

Name of person preparing this notice _____

Title _____

Date prepared _____

NOTICE OF TAX REVENUE INCREASE

The Ranger College
(name of taxing unit)

conducted public hearings on _____ and _____ on a proposal to
(date of first hearing) (date of second hearing)

increase the total tax revenues of the Ranger College from properties
(name of taxing unit)

on the tax roll in the preceding year by _____ percent.
(percentage by which proposed tax rate exceeds lower of
rollback tax rate or effective tax rate calculated under this chapter)

The total tax revenue proposed to be raised last year at last year's tax rate of _____
(insert tax rate for the preceding year)

for each \$100 of taxable value was 615,662.48
(insert total amount of taxes imposed in the preceding year)

The total tax revenue proposed to be raised this year at the proposed tax rate of _____
(insert proposed tax rate)

for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this
year, is _____
(insert amount computed by multiplying proposed tax rate by the difference
between current total value and new property value)

The total tax revenue proposed to be raised this year at the proposed tax rate of _____
(insert proposed tax rate)

for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this
year, is _____
(insert amount computed by multiplying proposed tax rate by current total value)

The Ranger College is scheduled to vote on the
(governing body of the taxing unit)

tax rate that will result in that tax increase at a public meeting to be held on _____
(date of meeting)

at _____
(location of meeting, including mailing address)

at _____
(time of meeting)

The Ranger College proposes to use the increase in total tax revenue for the purpose of
(governing body of the taxing unit)

(description of purpose of increase)

Notice of Public Hearing on Tax Increase

The Ranger College will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by _____ percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax rate calculated under Tax Code Chapter 26). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on _____ (date and time) at _____ (meeting place).

The second public hearing will be held on _____ (date and time) at _____ (meeting place).

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

The average taxable value of a residence homestead in Ranger College last year was \$ 29,131

Based on last year's tax rate of \$.434405 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ 126.55

The average taxable value of a residence homestead in Ranger College this year is \$ 33,263

_____ . If the governing body adopts the effective tax rate for this year of \$.393513 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 130.89

If the governing body adopts the proposed tax rate of \$ _____ per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ _____ (tax on the average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older)

Members of the public are encouraged to attend the hearings and express their views.

Special Provision*

Enhanced Indigent Health Care Expenditures:

The _____ spent \$ _____ from _____ to _____ on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is _____.

* Print only if applicable.