

2015 EFFECTIVE AND ROLLBACK TAX RATE CALCULATION

ENTITY NAME	HIGH PLAINS WATER DISTRICT	DATE	August 03, 2015
2014 TAX LEVY INFORMATION			
2014 ADJUSTED TAXABLE VALUE			37,616,676,843
2014 M & O TAX RATE			0.008026
2014 I & S TAX RATE			0.000000
2014 TOTAL RATE			0.008026
2014 VALUE INFORMATION			
2014 TAXABLE VALUE LOST DUE TO COURT ORDER:			
A. ORIGINAL 2014 ARB VALUE			
B. LESS: 2014 VALUES AFTER FINAL COURT DECISION			
C. 2014 VALUE LOSS			10,401,781
2014 TAXABLE VALUE OF PROPERTY DEANNEXED			0
2014 TAXABLE VALUE LOST-FIRST QUALIFIED FOR AN EXEMPTION			63,911,409
2014 TAXABLE VALUE-FIRST QUALIFIED FOR SPECIAL USE			2,844,628
2015 VALUE INFORMATION			
2015 CERTIFIED TAXABLE VALUE	35,758,639,614		
+ COUNTIES ONLY-RAILROAD ROLLING STOCK VALUES		0	
- POLLUTION CONTROL EXEMPTION		0	
-2015 CAPTURED APPRAISED VALUE IN TAX INCREMENT FINANCING	491,871,135		
TOTAL 2015 TAXABLE VALUE			35,266,768,479
2015 TAXABLE VALUE OF PROPERTY NOT UNDER PROTEST OR ON CERTIFIED ROLL			35,266,768,479
2015 TAXABLE VALUE OF PROPERTY ANNEXED			0
2015 TAXABLE VALUE OF NEW IMPROVEMENTS & NEW PERS PROP			686,885,806
TAXES REFUNDED FOR YEARS PRECEDING 2015			1,390.66
TAX INCREMENT FINANCING DEPOSITS			37,356.120
ESTIMATED UNENCUMBERED M&O OR GENERAL FUND BALANCE			5,300,000

2015 EFFECTIVE TAX RATE CALCULATION

HIGH PLAINS WATER DISTRICT		DATE	August 03, 2015
1.	2014 TOTAL TAXABLE VALUE-ADJUSTED		37,616,676,843
2.	SCHOOL DISTRICTS ONLY - 2014 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
3.	PRELIMINARY 2014 ADJUSTED TAXABLE VALUE		37,616,676,843
4.	2014 TOTAL TAX RATE		0.00803
5.	2014 TAXABLE VALUE LOST DUE TO COURT APPEALS		10,401,781
6.	2014 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS		37,627,078,624
7.	2014 TAXABLE VALUE OF PROPERTY DEANNEXED AFTER 1/1/2014		0
8.	2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2014		63,911,409
9.	2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR SPECIAL USE VALUATION IN 2014		2,844,628
10.	TOTAL ADJUSTMENTS FOR LOST VALUE		66,756,037
11.	2014 ADJUSTED TAXABLE VALUE		37,560,322,587
12.	ADJUSTED 2014 TAX LEVY		3,014,591
13.	TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2014		1,391
14.	TAXES IN TAX INCREMENT FINANCING FOR 2014		37,356
15.	ADJUSTED 2014 TAXES WITH REFUNDS		2,978,626
16.	2015 TAXABLE VALUE ON THE 2015 APPRAISAL ROLL		35,266,768,479
17.	2015 TAXABLE VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON CERTIFIED APPRAISAL ROLL		0
18.	SCHOOL DISTRICTS ONLY - 2015 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
19.	2015 TOTAL TAXABLE VALUE		35,266,768,479
20.	2015 TAXABLE VALUE OF PROPERTY ANNEXED SINCE 1/1/2015		0
21.	2015 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS		686,885,806
22.	TOTAL ADJUSTMENTS TO 2015 TAXABLE VALUE		686,885,806
23.	2015 ADJUSTED TAXABLE VALUE		34,579,882,673
24.	2015 EFFECTIVE TAX RATE		0.008614
26.	2014 MAINTENANCE AND OPERATIONS TAX RATE		0.0080260
27.	2014 ADJUSTED TAXABLE VALUE		37,560,322,587
28.	2014 MAINTENANCE AND OPERATIONS TAX LEVY		2,978,626
29.	2015 ADJUSTED TAXABLE VALUE		34,579,882,673
30.	2015 CALCULATED MAINTENANCE AND OPERATIONS RATE		0.008614
31.	2015 ROLLBACK MAINTENANCE AND OPERATIONS RATE		0.009303
32.	TOTAL 2015 DEBT TO BE PAID WITH PROPERTY TAXES AND SALES TAX REVENUE		0
33.	CERTIFIED 2015 EXCESS DEBT COLLECTIONS		0
34.	ADJUSTED 2015 DEBT		0
35.	CERTIFIED 2015 ANTICIPATED COLLECTION RATE		100%
36.	2015 DEBT ADJUSTED FOR COLLECTIONS		0
37.	2015 TOTAL TAXABLE VALUE		35,266,768,479
38.	2015 DEBT TAX RATE		0.000000
39.	2015 ROLLBACK TAX RATE		0.009303

2016 EFFECTIVE AND ROLLBACK TAX RATE CALCULATION

ENTITY NAME	HIGH PLAINS WATER DISTRICT	DATE	August 01, 2016
2015 TAX LEVY INFORMATION			
2015 ADJUSTED TAXABLE VALUE			35,832,214,737
2015 M & O TAX RATE			0.008026
2015 I & S TAX RATE			0.000000
2015 TOTAL RATE			0.008026
2015 VALUE INFORMATION			
2015 TAXABLE VALUE LOST DUE TO COURT ORDER:			
A. ORIGINAL 2015 ARB VALUE			
B. LESS: 2015 VALUES AFTER FINAL COURT DECISION			
C. 2015 VALUE LOSS			67,551,480
2015 TAXABLE VALUE OF PROPERTY DEANNEXED			0
2015 TAXABLE VALUE LOST-FIRST QUALIFIED FOR AN EXEMPTION			83,482,860
2015 TAXABLE VALUE-FIRST QUALIFIED FOR SPECIAL USE			4,045,820
2016 VALUE INFORMATION			
2016 CERTIFIED TAXABLE VALUE	37,160,414,169		
+ COUNTIES ONLY-RAILROAD ROLLING STOCK VALUES		0	
- POLLUTION CONTROL EXEMPTION		0	
-2016 CAPTURED APPRAISED VALUE IN TAX INCREMENT FINANCING	632,013,892		
TOTAL 2016 TAXABLE VALUE			36,528,400,277
2016 TAXABLE VALUE OF PROPERTY NOT UNDER PROTEST OR ON CERTIFIED ROLL			0
			36,528,400,277
2016 TAXABLE VALUE OF PROPERTY ANNEXED			0
2016 TAXABLE VALUE OF NEW IMPROVEMENTS & NEW PERS PROP			815,126,833
TAXES REFUNDED FOR YEARS PRECEDING 2016			1,052.14
TAX INCREMENT FINANCING DEPOSITS			39,705.270
ESTIMATED UNENCUMBERED M&O OR GENERAL FUND BALANCE			

2016 EFFECTIVE TAX RATE CALCULATION

HIGH PLAINS WATER DISTRICT	DATE	August 01, 2016
1. 2015 TOTAL TAXABLE VALUE-ADJUSTED		35,832,214,737
2. SCHOOL DISTRICTS ONLY - 2015 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
3. PRELIMINARY 2015 ADJUSTED TAXABLE VALUE		35,832,214,737
4. 2015 TOTAL TAX RATE		0.008026
5. 2015 TAXABLE VALUE LOST DUE TO COURT APPEALS		67,551,480
6. 2015 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS		35,899,766,217
7. 2015 TAXABLE VALUE OF PROPERTY DEANNEXED AFTER 1/1/2015		0
8. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2015		83,482,860
9. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR SPECIAL USE VALUATION IN 2015		4,045,820
10. TOTAL ADJUSTMENTS FOR LOST VALUE		87,528,680
11. 2015 ADJUSTED TAXABLE VALUE		35,812,237,537
12. ADJUSTED 2015 TAX LEVY		2,874,290
13. TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2015		1,052
14. TAXES IN TAX INCREMENT FINANCING FOR 2015		39,705
15. ADJUSTED 2015 TAXES WITH REFUNDS		2,835,637
16. 2016 TAXABLE VALUE ON THE 2016 APPRAISAL ROLL		36,528,400,277
17. 2016 TAXABLE VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON CERTIFIED APPRAISAL ROLL		0
18. SCHOOL DISTRICTS ONLY - 2016 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
19. 2016 TOTAL TAXABLE VALUE		36,528,400,277
20. 2016 TAXABLE VALUE OF PROPERTY ANNEXED SINCE 1/1/2016		0
21. 2016 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS		815,126,833
22. TOTAL ADJUSTMENTS TO 2016 TAXABLE VALUE		815,126,833
23. 2016 ADJUSTED TAXABLE VALUE		35,713,273,444
24. 2016 EFFECTIVE TAX RATE		0.0079400
26. 2015 MAINTENANCE AND OPERATIONS TAX RATE		0.0080260
27. 2015 ADJUSTED TAXABLE VALUE		35,812,237,537
28. 2015 MAINTENANCE AND OPERATIONS TAX LEVY		2,835,637
29. 2016 ADJUSTED TAXABLE VALUE		35,713,273,444
30. 2016 CALCULATED MAINTENANCE AND OPERATIONS RATE		0.007940
31. 2016 ROLLBACK MAINTENANCE AND OPERATIONS RATE		0.008575
32. TOTAL 2016 DEBT TO BE PAID WITH PROPERTY TAXES AND SALES TAX REVENUE		0
33. CERTIFIED 2016 EXCESS DEBT COLLECTIONS		0
34. ADJUSTED 2016 DEBT		0
35. CERTIFIED 2016 ANTICIPATED COLLECTION RATE		100%
36. 2016 DEBT ADJUSTED FOR COLLECTIONS		0
37. 2016 TOTAL TAXABLE VALUE		36,528,400,277
38. 2016 DEBT TAX RATE		0.000000
39. 2016 ROLLBACK TAX RATE		0.0085752

2016 ADDITIONAL SALES TAX RATE WORKSHEET

HIGH PLAINS WATER DISTRICT	DATE	August 01, 2016
41. STATE COMPTROLLERS ESTIMATE OF TAXABLE SALES		N/A
43. ESTIMATED SALES TAX REVENUE		0
44. 2016 TOTAL TAXABLE VALUE		36,528,400,277
45. SALES TAX ADJUSTMENT RATE		0.000000
46. 2016 EFFECTIVE TAX RATE UNADJUSTED FOR SALES TAX		0.0079400
47. 2016 EFFECTIVE TAX RATE ADJUSTED FOR SALES TAX		0.0079400
48. 2016 ROLLBACK TAX RATE UNADJUSTED FOR SALES TAX		0.0085752
49. 2016 ROLLBACK TAX RATE ADJUSTED FOR SALES TAX		0.0085752
51. 2016 TOTAL TAXABLE VALUE		36,528,400,277
52. ADDITIONAL RATE FOR POLLUTION CONTROL		0.000000
53. 2016 ROLLBACK TAX RATE ADJUSTED FOR POLLUTION CONTROL		0.0085752

2017 EFFECTIVE AND ROLLBACK TAX RATE CALCULATION

ENTITY NAME	HIGH PLAINS WATER DISTRICT	DATE	August 01, 2017
2016 TAX LEVY INFORMATION			
2016 ADJUSTED TAXABLE VALUE			37,208,040,809
2016 M & O TAX RATE			0.007500
2016 I & S TAX RATE			0.000000
2016 TOTAL RATE			0.007500
2016 VALUE INFORMATION			
2016 TAXABLE VALUE LOST DUE TO COURT ORDER:			
A. ORIGINAL 2016 ARB VALUE			
B. LESS: 2016 VALUES AFTER FINAL COURT DECISION			
C. 2016 VALUE LOSS			46,834,427
2016 TAXABLE VALUE OF PROPERTY DEANNEXED			0
2016 TAXABLE VALUE LOST-FIRST QUALIFIED FOR AN EXEMPTION			82,603,736
2016 TAXABLE VALUE-FIRST QUALIFIED FOR SPECIAL USE			3,896,278
2017 VALUE INFORMATION			
2017 CERTIFIED TAXABLE VALUE	39,870,851,304		
+ COUNTIES ONLY-RAILROAD ROLLING STOCK VALUES	0		
- POLLUTION CONTROL EXEMPTION	0		
-2017 CAPTURED APPRAISED VALUE IN TAX INCREMENT FINANCING	625,392,775		
TOTAL 2017 TAXABLE VALUE			39,245,458,529
2017 TAXABLE VALUE OF PROPERTY NOT UNDER PROTEST OR ON CERTIFIED ROLL			0
			39,245,458,529
2017 TAXABLE VALUE OF PROPERTY ANNEXED			0
2017 TAXABLE VALUE OF NEW IMPROVEMENTS & NEW PERS PROP			1,004,222,899
TAXES REFUNDED FOR YEARS PRECEDING 2017			2,686.00
TAX INCREMENT FINANCING DEPOSITS			47,029.700
ESTIMATED UNENCUMBERED M&O OR GENERAL FUND BALANCE			6,700,000

2017 EFFECTIVE TAX RATE CALCULATION

HIGH PLAINS WATER DISTRICT	DATE	August 01, 2017
1. 2016 TOTAL TAXABLE VALUE-ADJUSTED		37,208,040,809
2. SCHOOL DISTRICTS ONLY - 2016 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
3. PRELIMINARY 2016 ADJUSTED TAXABLE VALUE		37,208,040,809
4. 2016 TOTAL TAX RATE		0.007500
5. 2016 TAXABLE VALUE LOST DUE TO COURT APPEALS		46,834,427
6. 2016 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS		37,254,875,236
7. 2016 TAXABLE VALUE OF PROPERTY DEANNEXED AFTER 1/1/2016		0
8. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2016		82,603,736
9. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR SPECIAL USE VALUATION IN 2016		3,896,278
10. TOTAL ADJUSTMENTS FOR LOST VALUE		86,500,014
11. 2016 ADJUSTED TAXABLE VALUE		37,168,375,222
12. ADJUSTED 2016 TAX LEVY		2,787,628
13. TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2016		2,686
14. TAXES IN TAX INCREMENT FINANCING FOR 2016		47,030
15. ADJUSTED 2016 TAXES WITH REFUNDS		2,743,284
16. 2017 TAXABLE VALUE ON THE 2017 APPRAISAL ROLL		39,245,458,529
17. 2017 TAXABLE VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON CERTIFIED APPRAISAL ROLL		0
18. SCHOOL DISTRICTS ONLY - 2017 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
19. 2017 TOTAL TAXABLE VALUE		39,245,458,529
20. 2017 TAXABLE VALUE OF PROPERTY ANNEXED SINCE 1/1/2017		0
21. 2017 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS		1,004,222,899
22. TOTAL ADJUSTMENTS TO 2017 TAXABLE VALUE		1,004,222,899
23. 2017 ADJUSTED TAXABLE VALUE		38,241,235,630
24. 2017 EFFECTIVE TAX RATE		0.007173
26. 2016 MAINTENANCE AND OPERATIONS TAX RATE		0.0075000
27. 2016 ADJUSTED TAXABLE VALUE		37,168,375,222
28. 2016 MAINTENANCE AND OPERATIONS TAX LEVY		2,743,284
29. 2017 ADJUSTED TAXABLE VALUE		38,241,235,630
30. 2017 CALCULATED MAINTENANCE AND OPERATIONS RATE		0.0071730
31. 2017 ROLLBACK MAINTENANCE AND OPERATIONS RATE		0.0077468
32. TOTAL 2017 DEBT TO BE PAID WITH PROPERTY TAXES AND SALES TAX REVENUE		0
33. CERTIFIED 2017 EXCESS DEBT COLLECTIONS		0
34. ADJUSTED 2017 DEBT		0
35. CERTIFIED 2017 ANTICIPATED COLLECTION RATE		100%
36. 2017 DEBT ADJUSTED FOR COLLECTIONS		0
37. 2017 TOTAL TAXABLE VALUE		39,245,458,529
38. 2017 DEBT TAX RATE		0.0000000
39. 2017 ROLLBACK TAX RATE		0.007747

2017 ADDITIONAL SALES TAX RATE WORKSHEET

HIGH PLAINS WATER DISTRICT	DATE	August 01, 2017
41. STATE COMPTROLLERS ESTIMATE OF TAXABLE SALES		N/A
43. ESTIMATED SALES TAX REVENUE		0
44. 2017 TOTAL TAXABLE VALUE		39,245,458,529
45. SALES TAX ADJUSTMENT RATE		0.000000
46. 2017 EFFECTIVE TAX RATE UNADJUSTED FOR SALES TAX		0.007173
47. 2017 EFFECTIVE TAX RATE ADJUSTED FOR SALES TAX		0.007173
48. 2017 ROLLBACK TAX RATE UNADJUSTED FOR SALES TAX		0.007747
49. 2017 ROLLBACK TAX RATE ADJUSTED FOR SALES TAX		0.007747
51. 2017 TOTAL TAXABLE VALUE		39,245,458,529
52. ADDITIONAL RATE FOR POLLUTION CONTROL		0.000000
53. 2017 ROLLBACK TAX RATE ADJUSTED FOR POLLUTION CONTROL		0.0077468

2018 EFFECTIVE AND ROLLBACK TAX RATE CALCULATION

ENTITY NAME	HIGH PLAINS WATER DISTRICT	DATE	August 08, 2018
2017 TAX LEVY INFORMATION			
2017 ADJUSTED TAXABLE VALUE			40,219,734,417
2017 M & O TAX RATE			0.006900
2017 I & S TAX RATE			0.000000
2017 TOTAL RATE			0.006900
2017 VALUE INFORMATION			
2017 TAXABLE VALUE LOST DUE TO COURT ORDER:			
A. ORIGINAL 2017 ARB VALUE	123,292,328		
B. LESS: 2017 VALUES AFTER FINAL COURT DECISION	99,543,112		
C. 2017 VALUE LOSS			46,834,427
2017 TAXABLE VALUE OF PROPERTY DEANNEXED			0
2017 TAXABLE VALUE LOST-FIRST QUALIFIED FOR AN EXEMPTION			121,084,823
2017 TAXABLE VALUE-FIRST QUALIFIED FOR SPECIAL USE			8,850,990
2018 VALUE INFORMATION			
2018 CERTIFIED TAXABLE VALUE	41,992,422,183		
+ COUNTIES ONLY-RAILROAD ROLLING STOCK VALUES		0	
- POLLUTION CONTROL EXEMPTION		0	
-2018 CAPTURED APPRAISED VALUE IN TAX INCREMENT FINANCING	640,707,752		
TOTAL 2018 TAXABLE VALUE			41,351,714,431
2018 TAXABLE VALUE OF PROPERTY NOT UNDER PROTEST OR ON CERTIFIED ROLL		0	
			41,351,714,431
2018 TAXABLE VALUE OF PROPERTY ANNEXED			0
2018 TAXABLE VALUE OF NEW IMPROVEMENTS & NEW PERS PROP			972,011,627
		0	
OTHER INFORMATION FOR RATE CALCULATION			
DEBT SERVICE		0	
BONDS		0	
CERTIFICATES OF OBLIGATION	0	0	
DEBT PAID FROM FUNDS LISTED IN SCHEDULE A (FUND BALANCE)		0	
DEBT PAID FROM OTHER RESOURCES		0	
2018 DEBT SERVICE REQUIREMENT			0
2018 ANTICIPATED COLLECTION RATE			100%
2018 EXCESS DEBT COLLECTIONS			0
TAXES REFUNDED FOR YEARS PRECEDING 2018			10,484.00
TAX INCREMENT FINANCING DEPOSITS			43,344.000
ESTIMATED UNENCUMBERED M&O OR GENERAL FUND BALANCE			8,000,000
ESTIMATED UNENCUMBERED I&S FUND BALANCE			0

2018 EFFECTIVE TAX RATE CALCULATION

HIGH PLAINS WATER DISTRICT		DATE	August 08, 2018
1.	2017 TOTAL TAXABLE VALUE-ADJUSTED		40,219,734,417
2.	SCHOOL DISTRICTS ONLY - 2017 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
3.	PRELIMINARY 2017 ADJUSTED TAXABLE VALUE		40,219,734,417
4.	2017 TOTAL TAX RATE		0.006900
5.	2017 TAXABLE VALUE LOST DUE TO COURT APPEALS		46,834,427
6.	2017 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS		40,266,568,844
7.	2017 TAXABLE VALUE OF PROPERTY DEANNEXED AFTER 1/1/2017		0
8.	2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2017		121,084,823
9.	2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR SPECIAL USE VALUATION IN 2017		8,850,990
10.	TOTAL ADJUSTMENTS FOR LOST VALUE		129,935,813
11.	2017 ADJUSTED TAXABLE VALUE		40,136,633,031
12.	ADJUSTED 2017 TAX LEVY		2,769,428
13.	TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2017		10,484
14.	TAXES IN TAX INCREMENT FINANCING FOR 2017		43,344
15.	ADJUSTED 2017 TAXES WITH REFUNDS		2,736,568
16.	2018 TAXABLE VALUE ON THE 2018 APPRAISAL ROLL		41,351,714,431
17.	2018 TAXABLE VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON CERTIFIED APPRAISAL ROLL		0
18.	SCHOOL DISTRICTS ONLY - 2018 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
19.	2018 TOTAL TAXABLE VALUE		41,351,714,431
20.	2018 TAXABLE VALUE OF PROPERTY ANNEXED SINCE 1/1/2018		0
21.	2018 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS		972,011,627
22.	TOTAL ADJUSTMENTS TO 2018 TAXABLE VALUE		972,011,627
23.	2018 ADJUSTED TAXABLE VALUE		40,379,702,804
24.	2018 EFFECTIVE TAX RATE		0.006777
26.	2017 MAINTENANCE AND OPERATIONS TAX RATE		0.0069000
27.	2017 ADJUSTED TAXABLE VALUE		40,136,633,031
28.	2017 MAINTENANCE AND OPERATIONS TAX LEVY		2,736,568
29.	2018 ADJUSTED TAXABLE VALUE		40,379,702,804
30.	2018 CALCULATED MAINTENANCE AND OPERATIONS RATE		0.0067770
31.	2018 ROLLBACK MAINTENANCE AND OPERATIONS RATE		0.007319
32.	TOTAL 2018 DEBT TO BE PAID WITH PROPERTY TAXES AND SALES TAX REVENUE		0
33.	CERTIFIED 2018 EXCESS DEBT COLLECTIONS		0
34.	ADJUSTED 2018 DEBT		0
35.	CERTIFIED 2018 ANTICIPATED COLLECTION RATE		100%
36.	2018 DEBT ADJUSTED FOR COLLECTIONS		0
37.	2018 TOTAL TAXABLE VALUE		41,351,714,431
38.	2018 DEBT TAX RATE		0.000000
39.	2018 ROLLBACK TAX RATE		0.007319

2019 EFFECTIVE AND ROLLBACK TAX RATE CALCULATION

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 value of properties under protest.

TAXING UNIT:	HIGH PLAINS WATER DISTRICT	DATE PREPARED:	Corrected August 01, 2019
2018 ADJUSTED TAXABLE VALUE			42,148,592,294
2018 25.25(d) ONE-THIRD OVER APPRAISAL CORRECTIONS			11,973,643
2018 ADJUSTED TAXABLE VALUE			0.006700
2018 I & S TAX RATE			0.000000
2018 TOTAL RATE			0.006700
2018 TAXABLE VALUE OF OVER 65 AND DISABLED PERSONS			0

2018 VALUE INFORMATION

2018 TAXABLE VALUE LOST DUE TO COURT ORDER:	
C. 2018 VALUE LOSS	24,549,641
2018 TAXABLE VALUE OF PROPERTY DEANNEXED	0
2018 TAXABLE VALUE LOST-FIRST QUALIFIED FOR AN EXEMPTION	51,816,780
2018 TAXABLE VALUE-FIRST QUALIFIED FOR SPECIAL USE	13,658,456

2019 VALUE INFORMATION

TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED ROLL TODAY	
A. CERTIFIED VALUES - Approved	45,098,076,634
CERTIFIED VALUES - Under Review	151,103,638
TOTAL 2019 CERTIFIED TAXABLE VALUE	45,249,180,272
B. RAILROAD ROLLING STOCK (COUNTY ONLY)	N/A
C. POLLUTION CONTROL & ENERGY STORAGE EXEMPTION	N/A
TAX INCREMENT FINANCING CAPTURED APPRAISED VALUE	668,595,265
LESS new improvement value located in the TIF District)	4,990,954
'D. CAPTURED APPRAISED VALUE IN TIF	663,604,311
E. TOTAL 2019 VALUE (Certified Approved less Captured Appraised Value in TIF	44,434,472,323
TOTAL VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON THE CERTIFIED APPRAISAL ROLL	
A. 2019 TAXABLE VALUES OF PROPERTIES UNDER PROTEST	151,103,638
B. 2019 VALUE OF PROPERTIES NOT UNDER PROTEST OR INCLUDED ON CERTIFIED APPRAISAL ROLL	0
2019 TAXABLE VALUE OF PROPERTY UNDER PROTEST/NOT CERTIFIED	151,103,638
2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL TODAY	44,585,575,961
2019 TAXABLE VALUE OF PROPERTY ANNEXED	0
2019 TAXABLE VALUE OF NEW IMPROVEMENTS & 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. This also includes new additions to existing improvements. 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. New improvements include property on which a tax abatement agreement has expired for 2019.	1,113,338,825
New Value 1,109,967,968 Exp Abatements 3,370,857	
2019 TAXABLE VALUE OF OVER 65 AND DISABLED WITH A CEILING	0

OTHER INFORMATION FOR RATE CALCULATION

2019 DEBT SERVICE REQUIREMENT - 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. 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.

A. 2019 DEBT AMOUNT.	0	
B. SUBTRACT AMOUNT PAID FROM UNENCUMBERED FUNDS	0	
ADJUSTED 2019 DEBT SERVICE REQUIREMENT		0
CERTIFIED 2019 ANTICIPATED COLLECTION RATE		100%
CERTIFIED 2018 EXCESS DEBT COLLECTIONS		0
TAXES REFUNDED FOR YEARS PRECEDING 2018 - Types of refunds include court decisions, Tax Code Section 25.25(c) corrections and Tax Code Section 31.11 payment errors. This line applies only to tax years preceding tax year 2018.		3,565.34
TAX INCREMENT FINANCING DEPOSITS FOR 2018 - Taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit.		44,079.50
SALES TAX REVENUE FOR PREVIOUS FOUR QUARTERS - Additional sales tax collected and spent on M&O expenses in 2018.		0
2019 ADJUSTMENT FOR TRANSFERRING FUNCTIONS		0
CERTIFIED EXPENSES FROM TNRCC FOR POLLUTION CONTROL		0
STATE CRIMINAL JUSTICE MANDATE		0
ENHANCED INDIGENT HEALTH CARE EXPENDITURES		0
ESTIMATED UNENCUMBERED FUND BALANCES		0

SECTION 1: 2019 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.

TAXING UNIT: HIGH PLAINS WATER DISTRICT		DATE PREPARED: August 01, 2019
Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 TOTAL TAXABLE VALUE-ADJUSTED - 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 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).	42,160,565,937
2.	2018 TAXABLE VALUE OF OVER-65 AND DISABLED WITH TAX CEILING - Total taxable value of homesteads with tax ceiling of homeowners age 65 or older or disabled.	0
3.	PRELIMINARY 2018 ADJUSTED TAXABLE VALUE - Subtract Line 2 from Line 1.	42,160,565,937
4.	2018 TOTAL ADOPTED TAX RATE	0.006700
5.	2018 TAXABLE VALUE LOST DUE TO COURT APPEALS OF ARB DECISIONS	24,549,641
6.	2018 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS - Add Line 3 and Line 5.	42,185,115,578
7.	2018 TAXABLE VALUE OF PROPERTY DEANNEXED AFTER 1/1/2018	0
8.	2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2019	51,816,780
9.	2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR SPECIAL USE VALUATION IN 2019	13,658,456
10.	TOTAL ADJUSTMENTS FOR LOST VALUE - Add Lines 7, 8 and 9.	65,475,236
11.	2018 ADJUSTED TAXABLE VALUE - Subtract Line 10 from Line 6.	42,119,640,342
12.	ADJUSTED 2018 TAX LEVY - Multiply Line 4 by Line 11 and divide by 100.	2,822,016
13.	TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2018 - Taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(c) corrections and Tax Code Section 33.11 payment errors.	3,565
14.	TAXES IN TAX INCREMENT FINANCING FUND FOR 2018 - Taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit.	44,080
15.	ADJUSTED 2018 TAXES WITH REFUNDS - Add Lines 12 and 13, subtract Line 14.	2,781,502
16.	2019 TAXABLE VALUE ON THE 2019 APPRAISAL ROLL	44,434,472,323
17.	2019 TAXABLE VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON CERTIFIED APPRAISAL ROLL	151,103,638
18.	2019 TAXABLE VALUE OF OVER-65 AND DISABLED WITH TAX CEILING - Total taxable value of homesteads with tax ceilings of homeowners aged 65 or older and disabled.	0
19.	2019 TOTAL TAXABLE VALUE - Add Line 16 and 17. Subtract Line 18.	44,585,575,961
20.	2019 TAXABLE VALUE OF PROPERTY ANNEXED AFTER 1/1/2018 - Include both real and personal property.	0
21.	2019 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS	1,113,338,825
22.	TOTAL ADJUSTMENTS TO 2019 TAXABLE VALUE - Add Lines 20 and 21.	1,113,338,825
23.	2019 ADJUSTED TAXABLE VALUE - Subtract Line 22 from Line 19.	43,472,237,136
24.	2019 EFFECTIVE TAX RATE - Divide Line 15 by Line 23 and multiply by \$100.	0.006398
25.	COUNTIES ONLY - Add together the effective tax rates for each type of tax the county levies.	0.006398

SECTION 2: 2019 ROLLBACK TAX RATE

The rollback 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. 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.

TAXING UNIT: HIGH PLAINS WATER DISTRICT		DATE PREPARED: August 01, 2019
Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 MAINTENANCE AND OPERATIONS (M&O) TAX RATE per \$100 of value	0.006700
27.	2018 ADJUSTED TAXABLE VALUE - Enter the amount from Line 11.	42,119,640,342
28.	2018 MAINTENANCE AND OPERATIONS TAXES - Adjusted for additional sales tax revenue, M&O taxes refunded, taxes in TIF, and transferring function.	2,781,502
29.	2019 ADJUSTED TAXABLE VALUE - Line 23 from Effective Rate Worksheet.	43,472,237,136
30.	2019 EFFECTIVE MAINTENANCE AND OPERATIONS RATE - Divide Line 28 by Line 29 and multiply by \$100.	0.006398
31.	2019 ROLLBACK MAINTENANCE AND OPERATIONS RATE - Line 30 X 1.08.	0.006909
32.	TOTAL 2019 DEBT TO BE PAID WITH PROPERTY TAXES AND SALES TAX REVENUE	0
33.	CERTIFIED 2018 EXCESS DEBT COLLECTIONS	0
34.	ADJUSTED 2019 DEBT - Subtract Line 33 from Line 32.	0
35.	CERTIFIED 2019 ANTICIPATED COLLECTION RATE - Certified by the collector.	100%
36.	2019 DEBT ADJUSTED FOR COLLECTIONS - Divide Line 34 by Line 35.	0
37.	2019 TOTAL TAXABLE VALUE - Line 19 from Effective Tax Rate Worksheet.	44,585,575,961
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.	0.006909
40.	COUNTIES ONLY - Add together the rollback tax rates for each type of tax the county levies.	0.006909

SECTION 3: 2019 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 rollback tax rate to offset the expected sales tax revenue.

Line	Activity	Amount/Rate
41.	STATE COMPTROLLERS ESTIMATE OF TAXABLE SALES - Taxing units that adopted the sales tax before November 2018, skip this line.	N/A
42.	SALES TAX REVENUE - Previous four quarters.	0
43.	2019 TOTAL TAXABLE VALUE - Line 37 from Rollback Rate Worksheet.	44,585,575,961
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 - Line 24 from Effective Tax Rate Worksheet.	0.006398
46.	2019 EFFECTIVE TAX RATE ADJUSTED FOR SALES TAX - Skip to Line 47 if the additional sales tax rate was adopted prior to November 2018.	N/A
47.	2019 ROLLBACK TAX RATE UNADJUSTED FOR SALES TAX - Line 39 from Rollback Tax Rate Worksheet	0.006909
48.	2019 ROLLBACK TAX RATE ADJUSTED FOR SALES TAX - Subtract Line 44 from Line 47.	0.006909

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 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.

TAXING UNIT:	HIGH PLAINS WATER DISTRICT	DATE PREPARED:	August 01, 2019
50. CERTIFIED EXPENSES FROM TCEQ			0
51. 2019 TOTAL TAXABLE VALUE - Line 6 from Rollback Rate Worksheet			44,585,575,961
52. ADDITIONAL RATE FOR POLLUTION CONTROL - Divide Line by Line and multiply by \$			0.000000
53. 2019 ROLLBACK TAX RATE ADJUSTED FOR POLLUTION CONTROL - Add line to Lin			0.006909

SECTION 5 : TOTAL TAX RATE

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24 or line 46 if adjusted for sales tax)	0.006398
Rollback tax rate (Line 39 or line 48 if adjusted for sales tax)	0.006909
Rollback tax rate adjusted for pollution control (Line 52)	0.006909

SECTION 6 : TAXING UNIT REPRESENTATIVE NAME AND SIGNATURE

Tim Radloff - Chief Appraiser/Administrator

Printed Name of Taxing Unit Representative

Tim Radloff

August 01, 2019

Taxing Unit Representative

Date

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Sudan School District will hold a public meeting at 7:30 p.m. on August 25, 2015, in the board room. The purpose of this meeting is to discuss the school budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$0.9610 /\$100 (Proposed rate for maintenance and operation)

School Debt Service Tax

Approved by Local Voters \$0.1740 /\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase of decrease (or difference) in the amount budgeted in preceeding fiscal year and the amount budgeted for the fiscal year that begins during the curent tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>0.50%</u>	increase	or	<u>0.00%</u>	(decrease)
Debt service	<u>9.48%</u>	increase	or	<u>0.00%</u>	(decrease)
Total expenditures	<u>1.33%</u>	increase	or	<u>0.00%</u>	(decrease)

Total Appraised Value and Total Taxable Value

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	<u>\$429,119,326</u>	<u>\$433,363,422</u>
Total appraised value* of new property**	<u>\$1,379,975</u>	<u>\$329,231</u>
Total taxable value*** of all property	<u>\$405,246,492</u>	<u>\$407,369,989</u>
Total taxable value*** of new property**	<u>\$1,303,075</u>	<u>\$329,231</u>

* "Appraised value" is the amount shown on the apraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebteness* \$4,490,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund *	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.98220	\$0.14850	\$1.13070	\$10,616	\$2,242
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.96950	\$0.17453	\$1.14403	\$11,184	\$2,006
Proposed Rate	\$0.96100	\$0.17400	\$1.13500	\$11,229	\$2,006

* The Interest & Sinking Fund tax revenue is used to pay for bonded Indebtedness on construction, equipment, or both. The bonds, and the tax necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$37,678	\$40,432
Average Taxable Value of Residences	\$23,989	\$19,919
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.110	\$1.1350
Taxes Due on Average Residence	\$266.16	\$226.08
Increase (Decrease) in Taxes		(\$40.08)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years or age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.0095. This election will be automatically held if the district adopts a rate in excess of the rollback of \$1.0095.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balances(s)	\$2,750,000
Interest & Sinking Fund Balances(s)	\$4,500,000

2015 Effective Tax Rate Worksheet

COUNTY OF BAILEY - FARM/MARKET ROAD

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

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$319,603,405
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$319,603,405
4. 2014 total adopted tax rate.	\$0.135000/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$319,603,405
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$38,272 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$193,000 C. Value loss. Add A and B.	\$231,272

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

9.	2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A.	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$231,272
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$319,372,133
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$431,152
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$431,152
16.	Total 2015 taxable value on the 2015 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 includes homeowners age 65 or older or disabled. A. Certified values only: \$330,672,318 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,061,939	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D. \$334,734,257</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p> <p>B. 2015 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$334,734,257
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$2,440,068
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$2,440,068
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$332,294,189
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.1297/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9235/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - FARM/MARKET ROAD

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

26.	2014 maintenance and operations (M&O) tax rate.	\$0.135000/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$319,372,133
28.	<p>2014 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$431,152</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2015 Rollback Tax Rate Worksheet (continued)
COUNTY OF BAILEY - FARM/MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p style="text-align: right;">+ \$0</p> <p>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.</p> <p style="text-align: right;">+ \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$431,152</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$332,294,189
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.1297/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1400/\$100

2015 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

32.	Total 2015 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 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. List the debt in Schedule B: Debt Service.	\$0						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$0						
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.	\$0						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.	\$0						
37.	2015 total taxable value. Enter the amount on line 19.	\$334,734,257						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.	\$0.1400/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: center;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: center;">{field65.2}</td> <td style="text-align: right;">\$1.0568/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.0568/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.0568/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	FARM/MARKET ROAD	GENERAL FUND
1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$319,603,405	\$323,487,965
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.135000	0.825000
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$431,465	\$2,668,776
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$334,734,257	\$338,546,183
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.000000	0.923500
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$0	\$3,126,474
8. Last year's total levy. Sum of line 4 for all funds.	\$3,100,241	
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,126,474	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$26,233	

2015 Effective Tax Rate Worksheet

COUNTY OF BAILEY - FARM/MARKET ROAD

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

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$319,603,405
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$319,603,405
4. 2014 total adopted tax rate.	\$0.135000/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$319,603,405
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$38,272 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$193,000 C. Value loss. Add A and B.	\$231,272

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

9.	2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A.	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$231,272
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$319,372,133
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$431,152
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$431,152
16.	Total 2015 taxable value on the 2015 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 includes homeowners age 65 or older or disabled. A. Certified values only: \$330,672,318 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,061,939	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):</p> <p style="text-align: right;">- \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D.</p>	\$334,734,257
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>B. 2015 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">+ \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$334,734,257
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$2,440,068
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$2,440,068
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$332,294,189
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.1297/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Fund Name {field36.1} </div> <div style="width: 35%; text-align: right;"> Tax Rate {field36.2} </div> </div>	\$0.9235/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - FARM/MARKET ROAD

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

26.	2014 maintenance and operations (M&O) tax rate.	\$0.135000/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$319,372,133
28.	<p>2014 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$431,152</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2015 Rollback Tax Rate Worksheet (continued)
COUNTY OF BAILEY - FARM/MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p style="text-align: right;">+ \$0</p> <p>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.</p> <p style="text-align: right;">+ \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$431,152</p>	
29.	<p>2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	<p style="text-align: right;">\$332,294,189</p>
30.	<p>2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	<p style="text-align: right;">\$0.1297/\$100</p>
31.	<p>2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	<p style="text-align: right;">\$0.1400/\$100</p>

2015 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM/MARKET ROAD

32.	Total 2015 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 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. List the debt in Schedule B: Debt Service.	\$0						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$0						
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.	\$0						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.	\$0						
37.	2015 total taxable value. Enter the amount on line 19.	\$334,734,257						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.	\$0.1400/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$1.0568/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.0568/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.0568/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	FARM/MARKET ROAD	GENERAL FUND
1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$319,603,405	\$323,487,965
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.135000	0.825000
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$431,465	\$2,668,776
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$334,734,257	\$338,546,183
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.000000	0.923500
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$0	\$3,126,474
8. Last year's total levy. Sum of line 4 for all funds.	\$3,100,241	
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,126,474	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$26,233	

2015 Effective Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$323,487,965
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$323,487,965
4. 2014 total adopted tax rate.	\$0.825000/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$323,487,965
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$38,272 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$34,000 C. Value loss. Add A and B.	\$72,272

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

9.	2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A.	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$72,272
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$323,415,693
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,668,179
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$2,668,179
16.	Total 2015 taxable value on the 2015 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 includes homeowners age 65 or older or disabled. A. Certified values only: \$334,484,244 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,061,939	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D. \$338,546,183</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p> <p>B. 2015 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$338,546,183
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$2,443,068
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$2,443,068
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$336,103,115
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.7938/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Fund Name {field36.1} </div> <div style="width: 35%; text-align: right;"> Tax Rate {field36.2} </div> </div>	\$0.9235/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

26.	2014 maintenance and operations (M&O) tax rate.	\$0.727900/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$323,415,693
28.	2014 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,354,142 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$204,339 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 units, enter "0." + \$8,752 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2015 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,567,233</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$336,103,115
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.7638/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.8249/\$100

2015 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

32.	Total 2015 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 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. List the debt in Schedule B: Debt Service.							
	\$318,000							
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$318,000						
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$22,192						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.	\$295,808						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.	\$311,377						
37.	2015 total taxable value. Enter the amount on line 19.	\$338,546,183						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0919/\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.	\$0.9168/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.							
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: center;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: center;">{field65.2}</td> <td style="text-align: right;">\$1.0568/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.0568/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.0568/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$213,643
43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,546,183
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0631/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9235/\$100
46.	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.9235/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0568/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.9937/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - GENERAL FUND**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,546,183
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2015 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.9937/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	FARM/MARKET ROAD	GENERAL FUND
1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$319,603,405	\$323,487,965
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.135000	0.825000
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$431,465	\$2,668,776
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$334,734,257	\$338,546,183
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.000000	0.923500
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$0	\$3,126,474
8. Last year's total levy. Sum of line 4 for all funds.	\$3,100,241	
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,126,474	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$26,233	

2015 Effective Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$323,487,965
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$323,487,965
4. 2014 total adopted tax rate.	\$0.825000/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$323,487,965
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$38,272 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$34,000 C. Value loss. Add A and B.	\$72,272

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

9.	2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A.	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$72,272
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$323,415,693
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,668,179
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$2,668,179
16.	Total 2015 taxable value on the 2015 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 includes homeowners age 65 or older or disabled. A. Certified values only: \$334,484,244 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,061,939	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D. \$338,546,183</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p> <p>B. 2015 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

17.	C. Total value under protest or not certified. Add A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$338,546,183
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$2,443,068
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$2,443,068
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$336,103,115
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.7938/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9235/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

26.	2014 maintenance and operations (M&O) tax rate.	\$0.727900/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$323,415,693
28.	2014 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,354,142 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$204,339 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 units, enter "0." + \$8,752 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2015 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,567,233</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$336,103,115
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.7638/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.8249/\$100

2015 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

32.	Total 2015 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 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. List the debt in Schedule B: Debt Service.	\$318,000 -\$0 -\$0 \$318,000						
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$22,192						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.	\$295,808						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.	\$311,377						
37.	2015 total taxable value. Enter the amount on line 19.	\$338,546,183						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0919/\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.	\$0.9168/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td></td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}		\$1.0568/\$100
Fund Name	Tax Rate							
{field65.1}	{field65.2}							

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$213,643
43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,546,183
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0631/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9235/\$100
46.	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.9235/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0568/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.9937/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - GENERAL FUND**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,546,183
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2015 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.9937/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	FARM/MARKET ROAD	GENERAL FUND
1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$319,603,405	\$323,487,965
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.135000	0.825000
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$431,465	\$2,668,776
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$334,734,257	\$338,546,183
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.000000	0.923500
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$0	\$3,126,474
8. Last year's total levy. Sum of line 4 for all funds.	\$3,100,241	
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,126,474	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$26,233	

2015 Effective Tax Rate Worksheet

MULESHOE ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 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) and the captured value for tax increment financing.	\$276,449,732
2.	2014 tax ceilings and Chapter 313 limitations. A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$18,148,375 B. Enter 2014 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) \$0 C. Add A and B. \$18,148,375	
3.	Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$258,301,357
4.	2014 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).	1.350000/\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A: \$0	
6.	2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$258,301,357
7.	2014 taxable value of property in territory the school deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8.	2014 taxable value lost because property first qualified for an exemption in 2015. 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$38,272 B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value: + \$780,802 C. Value loss. Total of A and B:	\$819,074

2015 Effective Tax Rate Worksheet (continued)

MULESHOE ISD

9.	2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A: \$0	
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$819,074
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$257,482,283
12.	Adjusted 2014 taxes. Multiply line 4 times line 11 and divide by \$100.	\$3,476,010
13.	Taxes refunded for years preceding tax year 2014: Enter the amount of taxes refunded in the preceding year for tax years before that year. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Adjusted 2014 taxes with refunds. Add lines 12 and 13.	\$3,476,010
15.	Total 2015 taxable value on the 2015 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: \$283,242,236 B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0 C. Total 2015 value. Subtract B from A. \$283,242,236	
16.	Total value of properties under protest or not included on certified appraisal roll. A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0	\$0

2015 Effective Tax Rate Worksheet (concluded)

MULESHOE ISD

16. (cont.)	<p>B. 2015 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$0
17.	<p>2015 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.</p> <p style="text-align: right;">\$14,229,754</p> <p>B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.)</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p>	\$14,229,754
18.	2015 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$269,012,482
19.	Total 2015 taxable value of properties in territory annexed after January 1, 2014. Include both real and personal property. Enter the 2015 value of property in territory annexed, including any territory annexed by the school district.	\$0
20.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement.	\$2,077,893
21.	Total adjustments to the 2015 taxable value. Add lines 19 and 20.	\$2,077,893
22.	2015 adjusted taxable value. Subtract line 21 from line 18.	\$266,934,589
23.	2015 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.3021/\$100
24.	2015 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

2015 Rollback Tax Rate Worksheet

MULESHOE ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	2015 M&O compressed rate. Multiply line 25 times .6667	\$1.000050/\$100
27.	2015 rollback maintenance and operation rate. Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.040000	\$1.040000/\$100
28.	Total 2015 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 unit's budget as M&O expenses. A: Debt also includes contractual payments to other school districts that have incurred debts 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. \$1,522,986 B: If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. -\$0 C: School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities program. -\$668,103 D: Total: A less B less C = D \$854,883	
29.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$0
30.	Adjusted 2015 debt. Subtract line 29 from line 28D.	\$854,883
31.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2015 debt adjusted for collections. Divide line 30 by line 31.	\$854,883

2015 Rollback Tax Rate Worksheet (continued)

MULESHOE ISD

33.	<p>A. Enter the 2015 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2015 taxes that will be deposited into the tax increment fund. \$0</p> <p>B. Also, enter any new property value that is subject to an economic development tax limitation agreement in excess of the limitation amount. +\${SchoolTIFTaxableB}</p> <p>C. Total A and B \$0</p>	
34.	2015 total taxable value. Subtract line 33 from line 18.	\$269,012,482
35.	2015 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$0.3177/\$100
36.	2015 rollback tax rate. Add lines 27 and 35.	\$1.3577/\$100

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

Entity Name: MULESHOE ISD

Date: 08/30/2019

1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$258,301,357
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.350000
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,487,068
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$269,012,482
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.302100
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,502,812
8. Last year's total levy. Sum of line 4 for all funds.	\$3,487,068
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,502,812
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$15,744

2015 Effective Tax Rate Worksheet

CITY OF MULESHOE

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

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$128,491,769
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$128,491,769
4. 2014 total adopted tax rate.	\$0.749500/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$128,491,769
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$38,182 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$34,000 C. Value loss. Add A and B.	\$72,182

2015 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

9.	2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A.	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$72,182
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$128,419,587
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$962,504
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$962,504
16.	Total 2015 taxable value on the 2015 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 includes homeowners age 65 or older or disabled. A. Certified values only: \$131,157,033 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

2015 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D. \$131,157,033</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p> <p>B. 2015 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$131,157,033
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$1,189,243
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$1,189,243
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$129,967,790
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.7405/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate. <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Fund Name {field36.1} </div> <div style="width: 35%; text-align: right;"> Tax Rate {field36.2} </div> </div>	\$/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

CITY OF MULESHOE

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

26.	2014 maintenance and operations (M&O) tax rate.	\$0.661800/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$128,419,587
28.	2014 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$849,880 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2015 Rollback Tax Rate Worksheet (continued)

CITY OF MULESHOE

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$849,880</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$129,967,790
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.6539/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.7062/\$100

2015 Rollback Tax Rate Worksheet (continued)

CITY OF MULESHOE

32.	Total 2015 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 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. List the debt in Schedule B: Debt Service.	\$113,718 -\$0 -\$0 \$113,718						
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$5,642						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.	\$108,076						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.	\$113,764						
37.	2015 total taxable value. Enter the amount on line 19.	\$131,157,033						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0867/\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.	\$0.7929/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 30%; text-align: right;">Tax Rate</td> <td style="width: 10%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

CITY OF MULESHOE

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$131,157,033
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.7405/\$100
46.	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.7405/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7929/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.7929/\$100

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

Additional Rollback Protection for Pollution Control Worksheet

CITY OF MULESHOE

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$131,157,033
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2015 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.7929/\$100

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

Entity Name: CITY OF MULESHOE

Date: 08/30/2019

1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$128,491,769
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.749500
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$963,046
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$131,157,033
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.740500
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$971,218
8. Last year's total levy. Sum of line 4 for all funds.	\$963,046
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$971,218
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$8,172

2015 Effective Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

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

1. 2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$336,128,910
2. 2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$336,128,910
4. 2014 total adopted tax rate.	\$0.400000/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$336,128,910
7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8. 2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$38,272 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$34,000 C. Value loss. Add A and B.	\$72,272

2015 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

9.	2014 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. \$0	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$72,272
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$336,056,638
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$1,344,226
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$1,344,226
16.	Total 2015 taxable value on the 2015 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 includes homeowners age 65 or older or disabled. A. Certified values only: \$358,399,757 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

2015 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D. \$358,399,757</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p> <p>B. 2015 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

17.	C. Total value under protest or not certified. Add	
(cont.)	A and B.	\$0
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$358,399,757
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$2,616,883
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$2,616,883
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$355,782,874
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.3778/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

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

26.	2014 maintenance and operations (M&O) tax rate.	\$0.314700/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$336,056,638
28.	<p>2014 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$1,057,570</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2015 Rollback Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$1,057,570</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$355,782,874
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.2972/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.3209/\$100

2015 Rollback Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

32.	Total 2015 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 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. List the debt in Schedule B: Debt Service.	\$285,613 -\$0 -\$0 \$285,613						
33.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$15,826						
34.	Adjusted 2015 debt. Subtract line 33 from line 32.	\$269,787						
35.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	93.000000%						
36.	2015 debt adjusted for collections. Divide line 34 by line 35.	\$290,094						
37.	2015 total taxable value. Enter the amount on line 19.	\$358,399,757						
38.	2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0809/\$100						
39.	2015 rollback tax rate. Add lines 31 and 38.	\$0.4018/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 30%; text-align: right;">Tax Rate</td> <td style="width: 10%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$358,399,757
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.3778/\$100
46.	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.3778/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.4018/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4018/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
MULESHOE AREA HOSPITAL DISTRICT**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$358,399,757
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2015 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.4018/\$100

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

Entity Name: MULESHOE AREA HOSPITAL DISTRICT

Date: 08/29/2019

1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$336,128,910
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.400000
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,344,516
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$358,399,757
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.377800
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,354,034
8. Last year's total levy. Sum of line 4 for all funds.	\$1,344,516
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,354,034
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,518

2016 Effective Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$334,391,981
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$334,391,981
4. 2015 total adopted tax rate.	\$0.129700/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$334,391,981
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$0 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$200,156 C. Value loss. Add A and B. ⁵	\$200,156

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$200,156
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$334,191,825
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$433,446
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$433,446
16.	Total 2016 taxable value on the 2016 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$333,270,210 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,930,582	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$338,200,792</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$0</p> <p>B. 2016 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$338,200,792
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$4,195,422
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$4,195,422
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$334,005,370
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1297/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9244/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.129700/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$334,191,825
28.	<p>2015 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$433,446</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.</p> <p style="text-align: right;">+ \$0</p> <p>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.</p> <p style="text-align: right;">+ \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$433,446</p>	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$334,005,370
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.1297/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1400/\$100

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

32.	Total 2016 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 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. List the debt in Schedule B: Debt Service.	\$0						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$0						
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$0						
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$0						
37.	2016 total taxable value. Enter the amount on line 19.	\$338,200,792						
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100						
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.1400/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$1.0605/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.0605/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.0605/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,200,792
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9244/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.9244/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0605/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.0588/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - FARM MARKET ROAD**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$122,404
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,200,792
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0361/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$1.0949/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$338,245,923	\$334,391,981
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.793800	0.129700
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,684,996	\$433,706
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$342,054,098	\$338,200,792
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.924400	0.000000
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,161,948	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,118,702	
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,161,948	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$43,246	

2016 Effective Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$334,391,981
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$334,391,981
4. 2015 total adopted tax rate.	\$0.129700/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$334,391,981
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$0 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$200,156 C. Value loss. Add A and B. ⁵	\$200,156

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$200,156
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$334,191,825
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$433,446
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$433,446
16.	Total 2016 taxable value on the 2016 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$333,270,210 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,930,582	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$338,200,792</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$0</p> <p>B. 2016 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

17.	C. Total value under protest or not certified. Add A and B.	\$0
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$338,200,792
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$4,195,422
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$4,195,422
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$334,005,370
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1297/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9244/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.129700/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$334,191,825
28.	<p>2015 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$433,446</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$433,446</p>	
29.	<p>2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$334,005,370
30.	<p>2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.1297/\$100
31.	<p>2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.1400/\$100

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

32.	Total 2016 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 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. List the debt in Schedule B: Debt Service.	\$0						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$0						
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$0						
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$0						
37.	2016 total taxable value. Enter the amount on line 19.	\$338,200,792						
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100						
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.1400/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: center;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: center;">{field65.2}</td> <td style="text-align: right;">\$1.0605/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.0605/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.0605/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,200,792
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9244/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.9244/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0605/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.0588/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - FARM MARKET ROAD**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$122,404
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$338,200,792
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0361/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$1.0949/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$338,245,923	\$334,391,981
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.793800	0.129700
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,684,996	\$433,706
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$342,054,098	\$338,200,792
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.924400	0.000000
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,161,948	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,118,702	
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,161,948	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$43,246	

2016 Effective Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$338,245,923
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$338,245,923
4. 2015 total adopted tax rate.	\$0.793800/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$338,245,923
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$0 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$0 C. Value loss. Add A and B. ⁵	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$0
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$338,245,923
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,684,996
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,684,996
16.	Total 2016 taxable value on the 2016 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$337,123,516 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,930,582	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$342,054,098</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$0</p> <p>B. 2016 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

17.	C. Total value under protest or not certified. Add A and B.	\$0
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$342,054,098
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$4,198,590
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$4,198,590
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$337,855,508
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7947/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9244/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.701900/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$338,245,923
28.	2015 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,374,148 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$213,643 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 units, enter "0." + \$5,035 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$0</p> <p>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. + \$795</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,593,621</p>	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$337,855,508
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.7676/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.8290/\$100

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

32.	Total 2016 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 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. List the debt in Schedule B: Debt Service.	\$318,100 -\$0 -\$0 \$318,100						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$318,100						
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$20,563						
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$297,537						
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$313,197						
37.	2016 total taxable value. Enter the amount on line 19.	\$342,054,098						
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0915/\$100						
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.9205/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$1.0605/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.0605/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.0605/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$394,814
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,054,098
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.1154/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9244/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.9244/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0605/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.9451/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - GENERAL FUND**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$122,404
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,054,098
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0357/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.9808/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$338,245,923	\$334,391,981
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.793800	0.129700
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,684,996	\$433,706
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$342,054,098	\$338,200,792
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.924400	0.000000
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,161,948	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,118,702	
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,161,948	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$43,246	

2016 Effective Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$338,245,923
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$338,245,923
4. 2015 total adopted tax rate.	\$0.793800/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$338,245,923
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$0 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$0 C. Value loss. Add A and B. ⁵	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$0
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$338,245,923
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,684,996
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,684,996
16.	Total 2016 taxable value on the 2016 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$337,123,516 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,930,582	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D.</p>	\$342,054,098
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$0</p> <p>B. 2016 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$342,054,098
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$4,198,590
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$4,198,590
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$337,855,508
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7947/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9244/\$100

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

¹⁸ Tex. Tax Code § 26.04(c)

¹⁹ Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.701900/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$338,245,923
28.	2015 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,374,148 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$213,643 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 units, enter "0." + \$5,035 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$0</p> <p>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. + \$795</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,593,621</p>	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$337,855,508
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.7676/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.8290/\$100

2016 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

32.	Total 2016 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 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. List the debt in Schedule B: Debt Service.	\$318,100
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0
	C: Subtract amount paid from other resources.	-\$0
	D: Adjusted debt. Subtract B and C from A.	\$318,100
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$20,563
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$297,537
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$313,197
37.	2016 total taxable value. Enter the amount on line 19.	\$342,054,098
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0915/\$100
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.9205/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	
	<div style="width: 60%;"> Fund Name {field65.1} </div> <div style="width: 35%; text-align: right;"> Tax Rate {field65.2} </div>	\$1.0605/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$394,814
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,054,098
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.1154/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9244/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.9244/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0605/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.9451/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - GENERAL FUND**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$122,404
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,054,098
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0357/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.9808/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$338,245,923	\$334,391,981
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.793800	0.129700
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,684,996	\$433,706
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$342,054,098	\$338,200,792
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.924400	0.000000
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,161,948	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,118,702	
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,161,948	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$43,246	

2016 Effective Tax Rate Worksheet

MULESHOE ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 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).	\$294,249,945
2.	2015 tax ceilings and Chapter 313 limitations. A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$14,787,206 B. Enter 2015 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 \$0 C. Add A and B. \$14,787,206	\$14,787,206
3.	Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$279,462,739
4.	2015 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).	1.350000/\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A: \$0	\$0
6.	2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$279,462,739
7.	2015 taxable value of property in territory the school deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2016 Effective Tax Rate Worksheet (continued)**MULESHOE ISD**

8.	2015 taxable value lost because property first qualified for an exemption in 2016. 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$0 B. Partial exemptions. 2016 exemption amount, or 2016 percentage exemption times 2015 value: + \$1,234,642 C. Value loss. Total of A and B:	 \$1,234,642
9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A:	 \$0
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$1,234,642
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$278,228,097
12.	Adjusted 2015 taxes. Multiply line 4 times line 11 and divide by \$100.	\$3,756,079
13.	Taxes refunded for years preceding tax year 2015: Enter the amount of taxes refunded by the district for tax years preceding tax year 2015. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.	\$0
14.	Adjusted 2015 taxes with refunds. Add lines 12 and 13.	\$3,756,079
15.	Total 2016 taxable value on the 2016 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: ³ \$287,825,791 B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0 C. Total 2016 value. Subtract B from A.	 \$287,825,791

3 Tex. Tax Code § 26.012(6)

2016 Effective Tax Rate Worksheet (continued)

MULESHOE ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2016 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>B. 2016 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$0</p>	
17.	<p>2016 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p style="text-align: right;">\$14,696,614</p> <p>B. Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p> <p style="text-align: right;">\$14,696,614</p>	

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2016 Effective Tax Rate Worksheet (concluded)

MULESHOE ISD

18.	2016 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$273,129,177
19.	Total 2016 taxable value of properties in territory annexed after January 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed by the school district.	\$0
20.	Total 2016 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2015. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2015 and be located in a new improvement.	\$4,083,475
21.	Total adjustments to the 2016 taxable value. Add lines 19 and 20.	\$4,083,475
22.	2016 adjusted taxable value. Subtract line 21 from line 18.	\$269,045,702
23.	2016 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.3960/\$100
24.	2016 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.	\$0.0000

2016 Rollback Tax Rate Worksheet

MULESHOE ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	Multiply line 25 times .6667	\$1.000050/\$100
27.	2016 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). <div style="text-align: right;">\$1.170000</div>	\$1.170000/\$100
28.	Total 2016 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. 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. <div style="text-align: right;">\$1,523,186</div> B: If using unencumbered funds, subtract unencumbered fund amount used from total debt. <div style="text-align: right;">-\$0</div> C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <div style="text-align: right;">-\$431,003</div> D: Total: Subtract B and C from A.	\$1,092,183
29.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
30.	Adjusted 2016 debt. Subtract line 29 from line 28D.	\$1,092,183
31.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2016 debt adjusted for collections. Divide line 30 by line 31.	\$1,092,183
33.	2016 total taxable value. Enter amount on line 18.	\$273,129,177
34.	2016 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.3998/\$100
35.	2016 rollback tax rate. Add lines 27 and 34.	\$1.5698/\$100

Additional Rollback Protection for Pollution Control

MULESHOE ISD

37.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The school district shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$122,404
38.	2016 total taxable value. Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$273,129,177
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0.0448/\$100
40.	2016 rollback tax rate, adjusted for pollution control. Add line 39 to line 36.	\$1.6146/\$100

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

Entity Name: MULESHOE ISD

Date: 08/30/2019

1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$279,462,739
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.350000
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,772,747
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$273,129,177
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.396000
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,812,883
8. Last year's total levy. Sum of line 4 for all funds.	\$3,772,747
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,812,883
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$40,136

2016 Effective Tax Rate Worksheet

CITY OF MULESHOE

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

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$131,134,984
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$131,134,984
4. 2015 total adopted tax rate.	\$0.740500/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$131,134,984
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$0 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$0 C. Value loss. Add A and B. ⁵	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$0
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$131,134,984
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$971,054
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$971,054
16.	Total 2016 taxable value on the 2016 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$134,661,545 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$134,661,545</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$0</p> <p>B. 2016 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

17.	C. Total value under protest or not certified. Add	
(cont.)	A and B.	\$0
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$134,661,545
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$2,958,923
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$2,958,923
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$131,702,622
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7373/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

CITY OF MULESHOE

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.653800/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$131,134,984
28.	2015 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$857,360 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2016 Rollback Tax Rate Worksheet (continued)

CITY OF MULESHOE

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$857,360</p>	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$131,702,622
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.6509/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.7029/\$100

2016 Rollback Tax Rate Worksheet (continued)

CITY OF MULESHOE

32.	Total 2016 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 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. List the debt in Schedule B: Debt Service.					
	\$226,128					
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0				
	C: Subtract amount paid from other resources.	-\$0				
	D: Adjusted debt. Subtract B and C from A.	\$226,128				
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$6,913				
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$219,215				
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%				
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$230,753				
37.	2016 total taxable value. Enter the amount on line 19.	\$134,661,545				
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1713/\$100				
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.8742/\$100				
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.					
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 40%; text-align: right;">Tax Rate</td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> </tr> </table>	Fund Name	Tax Rate	{field65.1}	{field65.2}	\$/\$100
Fund Name	Tax Rate					
{field65.1}	{field65.2}					

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

CITY OF MULESHOE

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$134,661,545
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.7373/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.7373/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.8742/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.8742/\$100

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

Additional Rollback Protection for Pollution Control Worksheet

CITY OF MULESHOE

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$122,404
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$134,661,545
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0908/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.9650/\$100

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

Entity Name: CITY OF MULESHOE

Date: 08/30/2019

1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$131,134,984
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.740500
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$971,055
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$134,661,545
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.737300
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$992,860
8. Last year's total levy. Sum of line 4 for all funds.	\$971,055
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$992,860
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$21,805

2016 Effective Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

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

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$357,661,885
2. 2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$357,661,885
4. 2015 total adopted tax rate.	\$0.400000/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$357,661,885
7. 2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$0 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$12,000 C. Value loss. Add A and B. ⁵	\$12,000

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$12,000
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$357,649,885
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$1,430,599
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$1,430,599
16.	Total 2016 taxable value on the 2016 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$363,022,216 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$363,022,216</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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 \$0</p> <p>B. 2016 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$363,022,216
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$4,568,173
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$4,568,173
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$358,454,043
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.3991/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.319100/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$357,649,885
28.	2015 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$1,141,260 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2016 Rollback Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$1,141,260</p>	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$358,454,043
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.3183/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.3437/\$100

2016 Rollback Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

32.	Total 2016 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 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. List the debt in Schedule B: Debt Service.	\$283,188						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$283,188						
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$14,751						
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$268,437						
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	93.000000%						
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$288,642						
37.	2016 total taxable value. Enter the amount on line 19.	\$363,022,216						
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0795/\$100						
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.4232/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 30%; text-align: right;">Tax Rate</td> <td style="width: 10%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet MULESHOE AREA HOSPITAL DISTRICT

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$363,022,216
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.3991/\$100
46.	<p>2016 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.</p>	\$0.3991/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.4232/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4232/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
MULESHOE AREA HOSPITAL DISTRICT**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$122,404
50.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$363,022,216
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0337/\$100
52.	2016 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.4569/\$100

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

Entity Name: MULESHOE AREA HOSPITAL DISTRICT

Date: 08/29/2019

1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$357,661,885
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.400000
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,430,648
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$363,022,216
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.399100
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,448,822
8. Last year's total levy. Sum of line 4 for all funds.	\$1,430,648
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,448,822
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$18,174

2017 Effective Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$336,638,390
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$336,638,390
4. 2016 total adopted tax rate.	\$0.129700/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$336,638,390
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$67,541 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$158,000 C. Value loss. Add A and B. ⁵	\$225,541

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

9.	2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$297,666 B. 2017 productivity or special appraised value: - \$85,941 C. Value loss. Subtract B from A. ⁶	\$211,725
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$437,266
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$336,201,124
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$436,052
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$436,052
16.	Total 2017 taxable value on the 2017 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$337,591,825 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,795,763	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D. \$342,387,588</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$0</p> <p>B. 2017 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

17.	C. Total value under protest or not certified. Add A and B.	\$0
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$342,387,588
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$7,551,715
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$7,551,715
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$334,835,873
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1302/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9286/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

26.	2016 maintenance and operations (M&O) tax rate.	\$0.129700/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$336,201,124
28.	<p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$436,052</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2017 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$436,052</p>	
29.	2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$334,835,873
30.	2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.1302/\$100
31.	2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1406/\$100

2017 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

32.	Total 2017 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 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. List the debt in Schedule B: Debt Service. \$0 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$0							
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2017 debt. Subtract line 33 from line 32.	\$0						
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2017 debt adjusted for collections. Divide line 34 by line 35.	\$0						
37.	2017 total taxable value. Enter the amount on line 19.	\$342,387,588						
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100						
39.	2017 rollback tax rate. Add lines 31 and 38.	\$0.1406/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$1.1210/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.1210/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.1210/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,387,588
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9286/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.9286/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.1210/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.1210/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - FARM MARKET ROAD**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,387,588
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2017 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$1.1210/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$340,518,702	\$336,638,390
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.794700	0.129700
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,706,102	\$436,620
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$346,202,738	\$342,387,588
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.928600	0.000000
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,214,839	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,142,722	
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,214,839	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$72,117	

2017 Effective Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$336,638,390
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$336,638,390
4. 2016 total adopted tax rate.	\$0.129700/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$336,638,390
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$67,541 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$158,000 C. Value loss. Add A and B. ⁵	\$225,541

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

9.	2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$297,666 B. 2017 productivity or special appraised value: - \$85,941 C. Value loss. Subtract B from A. ⁶	\$211,725
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$437,266
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$336,201,124
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$436,052
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$436,052
16.	Total 2017 taxable value on the 2017 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$337,591,825 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,795,763	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D. \$342,387,588</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$0</p> <p>B. 2017 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$342,387,588
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$7,551,715
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$7,551,715
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$334,835,873
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1302/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Fund Name {field36.1} </div> <div style="width: 35%; text-align: right;"> Tax Rate {field36.2} </div> </div>	\$0.9286/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

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

26.	2016 maintenance and operations (M&O) tax rate.	\$0.129700/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$336,201,124
28.	2016 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$436,052 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2017 Rollback Tax Rate Worksheet (continued)
COUNTY OF BAILEY - FARM MARKET ROAD

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$436,052</p>	
29.	2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$334,835,873
30.	2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.1302/\$100
31.	2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1406/\$100

2017 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - FARM MARKET ROAD

32.	Total 2017 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 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. List the debt in Schedule B: Debt Service.	\$0						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$0						
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0						
34.	Adjusted 2017 debt. Subtract line 33 from line 32.	\$0						
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2017 debt adjusted for collections. Divide line 34 by line 35.	\$0						
37.	2017 total taxable value. Enter the amount on line 19.	\$342,387,588						
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100						
39.	2017 rollback tax rate. Add lines 31 and 38.	\$0.1406/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: center;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: center;">{field65.2}</td> <td style="text-align: right;">\$1.1210/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$1.1210/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$1.1210/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,387,588
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9286/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.9286/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.1210/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.1210/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - FARM MARKET ROAD**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$342,387,588
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2017 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$1.1210/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$340,518,702	\$336,638,390
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.794700	0.129700
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,706,102	\$436,620
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$346,202,738	\$342,387,588
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.928600	0.000000
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,214,839	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,142,722	
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,214,839	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$72,117	

2017 Effective Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$340,518,702
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$340,518,702
4. 2016 total adopted tax rate.	\$0.794700/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$340,518,702
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$67,541 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$5,000 C. Value loss. Add A and B. ⁵	\$72,541

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

9.	2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$297,666 B. 2017 productivity or special appraised value: - \$85,941 C. Value loss. Subtract B from A. ⁶	\$211,725
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$284,266
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$340,234,436
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,703,843
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,703,843
16.	Total 2017 taxable value on the 2017 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$341,406,975 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,795,763	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D. \$346,202,738</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$0</p> <p>B. 2017 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$346,202,738
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$7,561,015
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$7,561,015
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$338,641,723
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7984/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$0.9286/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

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

26.	2016 maintenance and operations (M&O) tax rate.	\$0.703200/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$340,234,436
28.	<p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$2,392,528</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$394,814</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2017 Rollback Tax Rate Worksheet (continued)
COUNTY OF BAILEY - GENERAL FUND

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$0</p> <p>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. + \$1,604</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,788,946</p>	
29.	2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$338,641,723
30.	2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.8235/\$100
31.	2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.8893/\$100

2017 Rollback Tax Rate Worksheet (continued)

COUNTY OF BAILEY - GENERAL FUND

32.	Total 2017 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 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. List the debt in Schedule B: Debt Service.	\$318,100	
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0	
	C: Subtract amount paid from other resources.	-\$0	
	D: Adjusted debt. Subtract B and C from A.		\$318,100
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.		\$18,365
34.	Adjusted 2017 debt. Subtract line 33 from line 32.		\$299,735
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		95.000000%
36.	2017 debt adjusted for collections. Divide line 34 by line 35.		\$315,511
37.	2017 total taxable value. Enter the amount on line 19.		\$346,202,738
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.0911/\$100
39.	2017 rollback tax rate. Add lines 31 and 38.		\$0.9804/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.		
	Fund Name {field65.1}	Tax Rate {field65.2}	\$1.1210/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

COUNTY OF BAILEY - GENERAL FUND

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$245,428
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$346,202,738
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0708/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9286/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.9286/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.1210/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.0502/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
COUNTY OF BAILEY - GENERAL FUND**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$346,202,738
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2017 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$1.0502/\$100

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$340,518,702	\$336,638,390
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.794700	0.129700
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,706,102	\$436,620
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$346,202,738	\$342,387,588
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.928600	0.000000
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,214,839	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,142,722	
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,214,839	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$72,117	

2017 Effective Tax Rate Worksheet

MULESHOE ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 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).	\$285,560,009
2. 2016 tax ceilings and Chapter 313 limitations. A. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$14,708,451 B. Enter 2016 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 \$0 C. Add A and B. \$14,708,451	\$14,708,451
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$270,851,558
4. 2016 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).	1.350000/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A: \$0	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$270,851,558
7. 2016 taxable value of property in territory the school deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2017 Effective Tax Rate Worksheet (continued)

MULESHOE ISD

8.	2016 taxable value lost because property first qualified for an exemption in 2017. 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$66,809 B. Partial exemptions. 2017 exemption amount, or 2017 percentage exemption times 2016 value: + \$953,234 C. Value loss. Total of A and B:	\$1,020,043
9.	2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$297,666 B. 2017 productivity or special appraised value: - \$85,941 C. Value loss. Subtract B from A:	\$211,725
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$1,231,768
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$269,619,790
12.	Adjusted 2016 taxes. Multiply line 4 times line 11 and divide by \$100.	\$3,639,867
13.	Taxes refunded for years preceding tax year 2016: Enter the amount of taxes refunded by the district for tax years preceding tax year 2016. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	\$0
14.	Adjusted 2016 taxes with refunds. Add lines 12 and 13.	\$3,639,867
15.	Total 2017 taxable value on the 2017 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: ³ \$278,352,671 B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0 C. Total 2017 value. Subtract B from A.	\$278,352,671

³ Tex. Tax Code § 26.012(6)

2017 Effective Tax Rate Worksheet (continued)

MULESHOE ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2017 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$0</p> <p>B. 2017 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value. \$0</p> <p>C. Total value under protest or not certified. Add A and B. \$0</p>	
17.	<p>2017 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴ \$14,739,281</p> <p>B. Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵ \$0</p> <p>C. Add A and B. \$14,739,281</p>	

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2017 Effective Tax Rate Worksheet (concluded)

MULESHOE ISD

18.	2017 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$263,613,390
19.	Total 2017 taxable value of properties in territory annexed after January 1, 2016. Include both real and personal property. Enter the 2017 value of property in territory annexed by the school district.	\$0
20.	Total 2017 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2016. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2016 and be located in a new improvement.	\$7,514,322
21.	Total adjustments to the 2017 taxable value. Add lines 19 and 20.	\$7,514,322
22.	2017 adjusted taxable value. Subtract line 21 from line 18.	\$256,099,068
23.	2017 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.4212/\$100
24.	2017 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.	\$0.0000

2017 Rollback Tax Rate Worksheet

MULESHOE ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	Multiply line 25 times .6667	\$1.000050/\$100
27.	2017 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). <div style="text-align: right;">\$1.170000</div>	\$1.170000/\$100
28.	Total 2017 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. 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. <div style="text-align: right;">\$1,523,187</div> B: If using unencumbered funds, subtract unencumbered fund amount used from total debt. <div style="text-align: right;">-\$0</div> C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. <div style="text-align: right;">-\$519,420</div> D: Total: Subtract B and C from A.	\$1,003,767
29.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$9,979
30.	Adjusted 2017 debt. Subtract line 29 from line 28D.	\$993,788
31.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2017 debt adjusted for collections. Divide line 30 by line 31.	\$993,788
33.	2017 total taxable value. Enter amount on line 18.	\$263,613,390
34.	2017 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.3769/\$100
35.	2017 rollback tax rate. Add lines 27 and 34.	\$1.5469/\$100

Additional Rollback Protection for Pollution Control

MULESHOE ISD

37.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The school district shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
38.	2017 total taxable value. Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$263,613,390
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0.0000/\$100
40.	2017 rollback tax rate, adjusted for pollution control. Add line 39 to line 36.	\$1.5469/\$100

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

Entity Name: MULESHOE ISD

Date: 08/30/2019

1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$270,851,558
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.350000
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,656,496
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$263,613,390
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.421200
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,746,473
8. Last year's total levy. Sum of line 4 for all funds.	\$3,656,496
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,746,473
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$89,977

2017 Effective Tax Rate Worksheet

CITY OF MULESHOE

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

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$134,398,669
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$134,398,669
4. 2016 total adopted tax rate.	\$0.740500/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$134,398,669
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$0
8. 2016 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$66,285 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$5,000 C. Value loss. Add A and B. ⁵	\$71,285

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

9.	2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$0 B. 2017 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$71,285
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$134,327,384
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$994,694
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$994,694
16.	Total 2017 taxable value on the 2017 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$135,346,269 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D. \$135,346,269</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$0</p> <p>B. 2017 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

CITY OF MULESHOE

17.	C. Total value under protest or not certified. Add A and B.	\$0
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$135,346,269
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$1,510,639
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$1,510,639
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$133,835,630
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7432/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

CITY OF MULESHOE

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

26.	2016 maintenance and operations (M&O) tax rate.	\$0.653800/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$134,327,384
28.	<p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$878,232</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2017 Rollback Tax Rate Worksheet (continued)

CITY OF MULESHOE

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$878,232</p>	
29.	2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$133,835,630
30.	2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.6562/\$100
31.	2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.7086/\$100

2017 Rollback Tax Rate Worksheet (continued)

CITY OF MULESHOE

32.	Total 2017 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 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. List the debt in Schedule B: Debt Service.	\$221,839						
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0						
	C: Subtract amount paid from other resources.	-\$0						
	D: Adjusted debt. Subtract B and C from A.	\$221,839						
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$5,119						
34.	Adjusted 2017 debt. Subtract line 33 from line 32.	\$216,720						
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%						
36.	2017 debt adjusted for collections. Divide line 34 by line 35.	\$228,126						
37.	2017 total taxable value. Enter the amount on line 19.	\$135,346,269						
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1685/\$100						
39.	2017 rollback tax rate. Add lines 31 and 38.	\$0.8771/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

CITY OF MULESHOE

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$135,346,269
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.7432/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.7432/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.8771/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.8771/\$100

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

Additional Rollback Protection for Pollution Control Worksheet

CITY OF MULESHOE

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$135,346,269
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2017 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.8771/\$100

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

Entity Name: CITY OF MULESHOE

Date: 08/30/2019

1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$134,398,669
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.740500
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$995,222
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$135,346,269
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.743200
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,005,893
8. Last year's total levy. Sum of line 4 for all funds.	\$995,222
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,005,893
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$10,671

2017 Effective Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

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

1. 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$361,038,334
2. 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$361,038,334
4. 2016 total adopted tax rate.	\$0.400000/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³	\$0
6. 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$361,038,334
7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴	\$5,609
8. 2016 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: \$682,508 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$24,500 C. Value loss. Add A and B. ⁵	\$707,008

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

9.	2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$297,666 B. 2017 productivity or special appraised value: - \$85,941 C. Value loss. Subtract B from A. ⁶	\$211,725
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$924,342
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$360,113,992
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$1,440,455
13.	Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2016. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$1,440,455
16.	Total 2017 taxable value on the 2017 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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$358,518,190 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2017 value. Add A and B, then subtract C and D.</p>	<p style="text-align: right;">\$358,518,190</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$0</p> <p>B. 2017 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

17.	C. Total value under protest or not certified. Add A and B.	\$0
18.	2017 tax ceilings. Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$358,518,190
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶	\$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷	\$7,428,107
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	\$7,428,107
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	\$351,090,083
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.4102/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹	
	<div style="display: flex; justify-content: space-between;"> <div>Fund Name {field36.1}</div> <div>Tax Rate {field36.2}</div> </div>	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

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

26.	2016 maintenance and operations (M&O) tax rate.	\$0.320500/\$100
27.	2016 adjusted taxable value. Enter the amount from line 11.	\$360,113,992
28.	<p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$1,154,165</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>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 units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2017 Rollback Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$1,154,165</p>	
29.	<p>2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$351,090,083
30.	<p>2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.3287/\$100
31.	<p>2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.3549/\$100

2017 Rollback Tax Rate Worksheet (continued)

MULESHOE AREA HOSPITAL DISTRICT

32.	Total 2017 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 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. List the debt in Schedule B: Debt Service.	\$285,213 -\$0 -\$0 \$285,213						
33.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$13,300						
34.	Adjusted 2017 debt. Subtract line 33 from line 32.	\$271,913						
35.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	93.000000%						
36.	2017 debt adjusted for collections. Divide line 34 by line 35.	\$292,380						
37.	2017 total taxable value. Enter the amount on line 19.	\$358,518,190						
38.	2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0815/\$100						
39.	2017 rollback tax rate. Add lines 31 and 38.	\$0.4364/\$100						
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 30%; text-align: right;">Tax Rate</td> <td style="width: 10%;"></td> </tr> <tr> <td>{field65.1}</td> <td style="text-align: right;">{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

MULESHOE AREA HOSPITAL DISTRICT

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$358,518,190
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.4102/\$100
46.	<p>2017 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.</p>	\$0.4102/\$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.4364/\$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4364/\$100

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

**Additional Rollback Protection
for Pollution Control Worksheet
MULESHOE AREA HOSPITAL DISTRICT**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2017 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$358,518,190
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2017 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.4364/\$100

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

Entity Name: MULESHOE AREA HOSPITAL DISTRICT

Date: 08/29/2019

1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$361,038,334
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.400000
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,444,153
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$358,518,190
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.410200
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,470,642
8. Last year's total levy. Sum of line 4 for all funds.	\$1,444,153
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,470,642
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$26,489

2018 Tax Rate Calculation Worksheet

Bailey County - Farm Market Road

Effective Tax Rate (No New Taxes) Bailey County

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

1. 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 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	\$342,059,068
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$342,059,068
4. 2017 total adopted tax rate.	\$0.130200/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³	\$0
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$342,059,068
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)**Bailey County - Farm Market Road**

8.	2017 taxable value lost because property first qualified for an exemption in 2017. 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: \$241,844 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$382,477 C. Value loss. Add A and B. ⁵	\$624,321
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 those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$188,300 B. 2018 productivity or special appraised value: - \$62,102 C. Value loss. Subtract B from A. ⁶	\$126,198
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$750,519
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$341,308,549
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$444,383
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$3
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 unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$444,386
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$336,659,216 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$5,177,830	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)**Bailey County - Farm Market Road**

16. (cont.)	<p>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: - \$0</p> <p>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 - \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D.</p>	<p>\$341,837,046</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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 \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Tax Rate Calculation Worksheet (continued)**Bailey County - Farm Market Road**

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$341,837,046
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$3,305,078
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$3,305,078
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$338,531,968
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1312/\$100
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	\$0.9366/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate Bailey County - Farm Market Road

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.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.130200/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$341,308,549
28.	2017 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$444,383 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 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) Bailey County - Farm Market Road

28. (cont.)	<p>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. + \$3</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$444,386</p>	
29.	2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$338,531,968
30.	2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.1312/\$100
31.	2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.	\$0.1416/\$100

Rollback Tax Rate (continued) Bailey County - Farm Market Road

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 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 -\$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.		95.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.		\$0
37.	2018 total taxable value. Enter the amount on line 19.		\$341,837,046
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.		\$0.0000/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.		\$0.1416/\$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.		\$1.0806/\$100

Additional Sales Tax to Reduce Property Taxes Bailey County - Farm Market Road

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.

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 Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$0
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 <div style="text-align: center;">-OR-</div> 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.	\$0
43.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$341,837,046
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9366/\$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.	\$0.9366/\$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.	\$1.0806/\$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.0806/\$100

²⁰ Tex. Tax Code § 26.041(d)

²¹ Tex. Tax Code § 26.041(i)

²² Tex. Tax Code § 26.041(d)

²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control Bailey County - Farm Market Road

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.

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	\$0
50.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$341,837,046
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$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 (units with the additional sales tax).	\$1.0806/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.9366
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$1.0806
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$1.0806/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: Bailey County

Date: 08/30/2019

	County General Fund	Farm Market Road
1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$345,910,357	\$342,059,068
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.798400	0.130200
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$3
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,761,748	\$445,364
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$345,612,009	\$341,837,046
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.936600	0.000000
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,237,002	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,207,112	
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,237,002	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$29,890	

2018 Tax Rate Calculation Worksheet

Bailey County - County General Fund

Effective Tax Rate (No New Taxes) Bailey County

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

1. 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 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	\$345,910,357
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$345,910,357
4. 2017 total adopted tax rate.	\$0.798400/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³	\$0
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$345,910,357
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)**Bailey County - County General Fund**

8.	2017 taxable value lost because property first qualified for an exemption in 2017. 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: \$241,844 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$193,477 C. Value loss. Add A and B. ⁵	\$435,321
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 those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$188,300 B. 2018 productivity or special appraised value: - \$62,102 C. Value loss. Subtract B from A. ⁶	\$126,198
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$561,519
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$345,348,838
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,757,265
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$0
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 unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,757,265
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$340,434,179 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$5,177,830	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)**Bailey County - County General Fund**

16. (cont.)	<p>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: - \$0</p> <p>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 - \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$345,612,009</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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 \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Tax Rate Calculation Worksheet (continued)
Bailey County - County General Fund

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$345,612,009
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$3,305,318
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$3,305,318
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$342,306,691
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.8054/\$100
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	\$0.9366/\$100

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

¹⁸ Tex. Tax Code § 26.04(c)

¹⁹ Tex. Tax Code § 26.04(d)

Rollback Tax Rate Bailey County - County General Fund

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.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.707300/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$345,348,838
28.	2017 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,442,652 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 units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$245,428 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) Bailey County - County General Fund

28. (cont.)	<p>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</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,688,080</p>	
29.	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$342,306,691
30.	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.7852/\$100
31.	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.8480/\$100

Rollback Tax Rate (continued) Bailey County - County General Fund

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 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. \$318,000 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$318,000	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$18,931
34.	Adjusted 2018 debt. Subtract line 33 from line 32D.	\$299,069
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.	\$314,809
37.	2018 total taxable value. Enter the amount on line 19.	\$345,612,009
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0910/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.	\$0.9390/\$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.	\$1.0806/\$100

Additional Sales Tax to Reduce Property Taxes Bailey County - County General Fund

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.

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 Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$0
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 <div style="text-align: center;">-OR-</div> 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.	\$258,600
43.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$345,612,009
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0748/\$100
45.	2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9366/\$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.	\$0.9366/\$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.	\$1.0806/\$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.0058/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control Bailey County - County General Fund

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.

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	\$0
50.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$345,612,009
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$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 (units with the additional sales tax).	\$1.0058/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.9366
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$1.0058
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$1.0058/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: Bailey County

Date: 08/30/2019

	County General Fund	Farm Market Road
1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$345,910,357	\$342,059,068
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.798400	0.130200
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$3
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,761,748	\$445,364
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$345,612,009	\$341,837,046
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.936600	0.000000
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,237,002	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,207,112	
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,237,002	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$29,890	

2018 Tax Rate Calculation Worksheet

MULESHOE ISD

514 W. AVE. G, MULESHOE, TX 79347

806-272-7400

www.muleshoeisd.net

Effective Tax Rate (No New Taxes) MULESHOE ISD

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

1. 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 one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$292,088,292
2. 2017 tax ceilings and Chapter 313 limitations. A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$14,918,031 B. Enter 2017 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 \$0 C. Add A and B. \$14,918,031	
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$277,170,261
4. 2017 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).	1.350000/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A: \$0	
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$277,170,261
7. 2017 taxable value of property in territory the school deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2018 Tax Rate Calculation Worksheet (continued)

MULESHOE ISD

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 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. A. Absolute exemptions. Use 2017 market value: \$260,134 B. Partial exemptions. 2018 exemption amount, or 2018 percentage exemption times 2017 value: + \$1,251,476 C. Value loss. Total of A and B:	\$1,511,610
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 those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$31,190 B. 2018 productivity or special appraised value: - \$10,178 C. Value loss. Subtract B from A:	\$21,012
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$1,532,622
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$275,637,639
12.	Adjusted 2017 taxes. Multiply line 4 times line 11 and divide by \$100.	\$3,721,108
13.	Taxes refunded for years preceding tax year 2017: Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$0
14.	Adjusted 2017 taxes with refunds. Add lines 12 and 13.	\$3,721,108
15.	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 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³ \$293,607,114 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: - \$0 C. Total 2018 value. Subtract B from A.	\$293,607,114

³ Tex. Tax Code § 26.012(6)

2018 Tax Rate Calculation Worksheet (continued)

MULESHOE ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>B. 2018 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$0</p>	
17.	<p>2018 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p style="text-align: right;">\$15,583,627</p> <p>B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p> <p style="text-align: right;">\$15,583,627</p>	

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2018 Tax Rate Calculation Worksheet (concluded)

MULESHOE ISD

18.	2018 total taxable value. Add lines 15C and 16C. Subtract line 17C.	\$278,023,487
19.	Total 2018 taxable value of properties in territory annexed after January 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed by the school district.	\$0
20.	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. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2017 and be located in a new improvement.	\$2,762,612
21.	Total adjustments to the 2018 taxable value. Add lines 19 and 20.	\$2,762,612
22.	2018 adjusted taxable value. Subtract line 21 from line 18.	\$275,260,875
23.	2018 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.3518/\$100
24.	2018 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.	\$0.0000

Rollback Tax Rate MULESHOE ISD

Most school districts calculate a rollback tax rate that is split into two separate rates:

1. Maintenance and Operations (M&O): School districts must use the lesser amount of the following methods to calculate the M&O rate:

- Four cents (\$0.04) PLUS current year's compression rate multiplied by \$1.50 (usually \$1) PLUS any additional cents approved by voters at a 2006 or subsequent rollback election; **OR**
- Current year's compression rate multiplied by six cents (usually four cents) PLUS effective M&O rate which includes school formula funding calculations.⁶

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 rollback 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 rollback tax rate.

MULESHOE ISD

25. Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26. Multiply line 25 times .6667	\$1.000050/\$100
27. 2018 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.170000	\$1.170000/\$100
28. Total 2018 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. 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. \$1,525,987 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$546,596 D: Adjust debt: Subtract B and C from A.	\$979,391
29. Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2018 debt. Subtract line 29 from line 28D.	\$979,391
31. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32. 2018 debt adjusted for collections. Divide line 30 by line 31.	\$979,391
33. 2018 total taxable value. Enter amount on line 18.	\$278,023,487
34. 2018 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.3522/\$100
35. 2018 rollback tax rate. Add lines 27 and 34.	\$1.5222/\$100

⁶ Tex. Tax Code § 26.08(n)

Additional Rollback Protection for Pollution Control MULESHOE ISD

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 step 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.

36. Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ ⁷ . The school district shall provide its assessor with a copy of the letter ⁸ .	\$0
37. 2018 total taxable value. Enter the amount from line 33 of the <i>Rollback Tax Rate Worksheet</i> .	\$278,023,487
38. Additional rate for pollution control. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100
39. 2018 rollback tax rate, adjusted for pollution control. Add line 38 and line 35.	\$1.5222/\$100

⁷ Tex. Tax Code § 26.045(d)

⁸ Tex. Tax Code § 26.045(i)

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)	\$0.0000
Rollback Tax Rate (Line 35)	\$1.5222
Rollback Tax Rate Adjusted for Pollution Control (Line 39)	\$1.5222

School District Representative Name and Signature

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

Print Here

Printed Name of School District Representative

Sign Here

School District Representative

Date

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

Entity Name: MULESHOE ISD

Date: 08/30/2019

1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$277,170,261
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.350000
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,741,799
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$278,023,487
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.351800
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,758,321
8. Last year's total levy. Sum of line 4 for all funds.	\$3,741,799
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,758,321
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$16,522

2018 Tax Rate Calculation Worksheet

CITY OF MULESHOE

215 S. FIRST STREET, MULESHOE, TX 79347

806-272-4528

www.city-of-muleshoe.com

Effective Tax Rate (No New Taxes) CITY OF MULESHOE

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

1. 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 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	\$135,238,392
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$135,238,392
4. 2017 total adopted tax rate.	\$0.743200/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³	\$0
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$135,238,392
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)**CITY OF MULESHOE**

8.	2017 taxable value lost because property first qualified for an exemption in 2017. 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: \$241,844 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$193,477 C. Value loss. Add A and B. ⁵	\$435,321
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 those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$0 B. 2018 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$435,321
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$134,803,071
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$1,001,856
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$0
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 unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$1,001,856
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$137,428,908 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)
CITY OF MULESHOE

16. (cont.)	<p>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: - \$0</p> <p>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 - \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$137,428,908</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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 \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Tax Rate Calculation Worksheet (continued)
CITY OF MULESHOE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$137,428,908
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$1,979,273
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$1,979,273
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$135,449,635
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7396/\$100
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	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate CITY OF MULESHOE

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.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.574700/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$134,803,071
28.	2017 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$774,713 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 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) CITY OF MULESHOE

28. (cont.)	<p>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</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$774,713</p>	
29.	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$135,449,635
30.	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.5719/\$100
31.	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.6176/\$100

Rollback Tax Rate (continued) CITY OF MULESHOE

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 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. \$220,068 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$220,068	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$1,236
34.	Adjusted 2018 debt. Subtract line 33 from line 32D.	\$218,832
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.	\$230,349
37.	2018 total taxable value. Enter the amount on line 19.	\$137,428,908
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1676/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.	\$0.7852/\$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.	\$/\$100

Additional Sales Tax to Reduce Property Taxes CITY OF MULESHOE

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.

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 Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$0
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 <p style="text-align: center;">-OR-</p> 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.	\$0
43. 2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$137,428,908
44. Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45. 2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.7396/\$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.	\$0.7396/\$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.	\$0.7852/\$100
48. 2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.7852/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control CITY OF MULESHOE

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.

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	\$0
50.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$137,428,908
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$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 (units with the additional sales tax).	\$0.7852/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.7396
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.7852
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.7852/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: CITY OF MULESHOE

Date: 08/30/2019

1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$135,238,392
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.743200
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,005,092
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$137,428,908
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.739600
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,016,424
8. Last year's total levy. Sum of line 4 for all funds.	\$1,005,092
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,016,424
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$11,332

2018 Tax Rate Calculation Worksheet

MULESHOE AREA HOSPITAL DISTRICT
 708 S. 1ST STREET, MULESHOE, TX 79347
 806-272-4524
www.muleshoehospital.com

Effective Tax Rate (No New Taxes) MULESHOE AREA HOSPITAL DISTRICT

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

1. 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 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	\$357,728,255
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$357,728,255
4. 2017 total adopted tax rate.	\$0.400000/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³	\$0
6. 2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$357,728,255
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)
MULESHOE AREA HOSPITAL DISTRICT

8.	2017 taxable value lost because property first qualified for an exemption in 2017. 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: \$241,844 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$198,477 C. Value loss. Add A and B. ⁵	\$440,321
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 those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$31,190 B. 2018 productivity or special appraised value: - \$10,178 C. Value loss. Subtract B from A. ⁶	\$21,012
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$461,333
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$357,266,922
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$1,429,067
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$0
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 unit has no 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$1,429,067
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$365,280,847 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)
MULESHOE AREA HOSPITAL DISTRICT

16. (cont.)	<p>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: - \$0</p> <p>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 - \$0</p> <p>E. Total 2018 value. Add A and B, then subtract C and D. \$365,280,847</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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 \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Tax Rate Calculation Worksheet (continued)
MULESHOE AREA HOSPITAL DISTRICT

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$365,280,847
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$2,988,934
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$2,988,934
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$362,291,913
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.3944/\$100
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	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate MULESHOE AREA HOSPITAL DISTRICT

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.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.320500/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$357,266,922
28.	2017 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$1,145,040 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 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) MULESHOE AREA HOSPITAL DISTRICT

28. (cont.)	<p>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</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$1,145,040</p>	
29.	2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$362,291,913
30.	2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.3160/\$100
31.	2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.	\$0.3412/\$100

Rollback Tax Rate (continued) MULESHOE AREA HOSPITAL DISTRICT

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 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. \$286,094 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$286,094	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$14,041
34.	Adjusted 2018 debt. Subtract line 33 from line 32D.	\$272,053
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	93.000000%
36.	2018 debt adjusted for collections. Divide line 34 by line 35.	\$292,530
37.	2018 total taxable value. Enter the amount on line 19.	\$365,280,847
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0800/\$100
39.	2018 rollback tax rate. Add lines 31 and 38.	\$0.4212/\$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.	\$/ \$100

Additional Sales Tax to Reduce Property Taxes MULESHOE AREA HOSPITAL DISTRICT

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.

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 Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$0
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 <div style="text-align: center;">-OR-</div> 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.	\$0
43.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$365,280,847
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.3944/\$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.	\$0.3944/\$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.	\$0.4212/\$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4212/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

**Additional Rollback Protection for Pollution Control MULESHOE AREA
HOSPITAL DISTRICT**

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.

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	\$0
50.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$365,280,847
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$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 (units with the additional sales tax).	\$0.4212/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.3944
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4212
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.4212/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: MULESHOE AREA HOSPITAL DISTRICT

Date: 08/29/2019

1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$357,728,255
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.400000
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,430,913
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$365,280,847
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.394400
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,440,668
8. Last year's total levy. Sum of line 4 for all funds.	\$1,430,913
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,440,668
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,755

2019 Tax Rate Calculation Worksheet

COUNTY OF BAILEY - FARM MARKET ROAD
 302 MAIN STREET, MULESHOE, TX 79347
 806-272-5501
 baileyca@fivearea.com

Effective Tax Rate (No New Taxes) COUNTY OF BAILEY

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.

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 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	\$341,489,735
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$341,489,735
4. 2018 total adopted tax rate.	\$0.131200/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$341,489,735
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2019 Tax Rate Calculation Worksheet (continued)**COUNTY OF BAILEY - FARM MARKET ROAD**

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 increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$11,180 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$307,219 C. Value loss. Add A and B. ⁵	\$318,399
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 those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$318,399
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$341,171,336
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$447,616
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$3
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 unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$447,619
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$350,807,358 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,958,608	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012

2019 Tax Rate Calculation Worksheet (continued)
COUNTY OF BAILEY - FARM MARKET ROAD

16. (cont.)	<p>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: - \$0</p> <p>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 will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$355,765,966</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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.¹³ \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
COUNTY OF BAILEY - FARM MARKET ROAD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$355,765,966
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$4,899,288
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$4,899,288
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$350,866,678
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.1275/\$100
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	\$0.9061/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate COUNTY OF BAILEY - FARM MARKET ROAD

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.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.131200/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$341,171,336
28.	2018 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$447,616 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 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) COUNTY OF BAILEY - FARM MARKET ROAD

28. (cont.)	<p>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 applies only to tax years preceding tax year 2018. + \$3</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$447,619</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$350,866,678
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.1275/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.1377/\$100

Rollback Tax Rate (continued) COUNTY OF BAILEY - FARM MARKET ROAD

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 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. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$0	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$0
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$0
37.	2019 total taxable value. Enter the amount on line 19.	\$355,765,966
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.1377/\$100
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.	\$1.0485/\$100

Additional Sales Tax to Reduce Property Taxes COUNTY OF BAILEY - FARM MARKET ROAD

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.

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 2018, skip this line.	\$0
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 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 <div style="text-align: center;">-OR-</div> 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.	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$355,765,966
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9061/\$100
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.	\$0.9061/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0485/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.0485/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

**Additional Rollback Protection for Pollution Control COUNTY OF BAILEY -
FARM MARKET ROAD**

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.

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	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$355,765,966
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
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 (units with the additional sales tax).	\$1.0485/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.9061
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$1.0485
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$1.0485/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$345,306,703	\$341,489,735
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.800000	0.131200
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$3
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,762,454	\$448,038
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$359,530,429	\$355,765,966
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.906100	0.000000
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,257,705	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,210,492	
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,257,705	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$47,213	

2019 Tax Rate Calculation Worksheet

COUNTY OF BAILEY - GENERAL FUND
 302 MAIN STREET, MULESHOE, TX 79347
 806-272-5501
 baileyca@fivearea.com

Effective Tax Rate (No New Taxes) COUNTY OF BAILEY

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.

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 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	\$345,306,703
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$345,306,703
4. 2018 total adopted tax rate.	\$0.800000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$345,306,703
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2019 Tax Rate Calculation Worksheet (continued)
COUNTY OF BAILEY - GENERAL FUND

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 increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$11,180 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$124,219 C. Value loss. Add A and B. ⁵	\$135,399
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 those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$135,399
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$345,171,304
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,761,370
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$0
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 unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,761,370
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$354,571,821 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$4,958,608	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012

2019 Tax Rate Calculation Worksheet (continued)
COUNTY OF BAILEY - GENERAL FUND

16. (cont.)	<p>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: - \$0</p> <p>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 will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$359,530,429</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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.¹³ \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
COUNTY OF BAILEY - GENERAL FUND

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$359,530,429
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$4,899,288
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$4,899,288
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$354,631,141
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7786/\$100
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	\$0.9061/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate COUNTY OF BAILEY - GENERAL FUND

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.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.709000/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$345,171,304
28.	2018 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,447,264 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 units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$258,600 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) COUNTY OF BAILEY - GENERAL FUND

28. (cont.)	<p>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 applies only to tax years preceding tax year 2018. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,705,864</p>	
29.	2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$354,631,141
30.	2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.7630/\$100
31.	2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.	\$0.8240/\$100

Rollback Tax Rate (continued) COUNTY OF BAILEY - GENERAL FUND

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 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. \$317,800 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$317,800	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$21,161
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$296,639
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$312,252
37.	2019 total taxable value. Enter the amount on line 19.	\$359,530,429
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0868/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.9108/\$100
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.	\$1.0485/\$100

Additional Sales Tax to Reduce Property Taxes COUNTY OF BAILEY - GENERAL FUND

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.

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 2018, skip this line.	\$0
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 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 <div style="text-align: center;">-OR-</div> 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.	\$278,277
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$359,530,429
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0774/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.9061/\$100
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.	\$0.9061/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.0485/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.9711/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

**Additional Rollback Protection for Pollution Control COUNTY OF BAILEY -
GENERAL FUND**

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.

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	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$359,530,429
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
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 (units with the additional sales tax).	\$0.9711/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.9061
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.9711
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.9711/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: COUNTY OF BAILEY

Date: 08/30/2019

	GENERAL FUND	FARM MARKET ROAD
1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$345,306,703	\$341,489,735
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.800000	0.131200
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$0	\$3
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,762,454	\$448,038
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$359,530,429	\$355,765,966
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.906100	0.000000
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,257,705	\$0
8. Last year's total levy. Sum of line 4 for all funds.	\$3,210,492	
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,257,705	
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$47,213	

2019 Tax Rate Calculation Worksheet

MULESHOE ISD

302 MAIN STREET, MULESHOE, TX 79347

806-272-5501

baileyca@fivearea.com

Effective Tax Rate (No New Taxes) MULESHOE ISD

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

1. 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).	\$292,264,056
2. 2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$15,679,670 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 \$0 C. Add A and B. \$15,679,670	
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$276,584,386
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).	1.340000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A: \$0	
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$276,584,386
7. 2018 taxable value of property in territory the school deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2019 Tax Rate Calculation Worksheet (continued)

MULESHOE ISD

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 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. A. Absolute exemptions. Use 2018 market value: \$11,180 B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: + \$1,067,409 C. Value loss. Total of A and B:	\$1,078,589
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 those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A:	\$0
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$1,078,589
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$275,505,797
12.	Adjusted 2018 taxes. Multiply line 4 times line 11 and divide by \$100.	\$3,691,777
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.	\$164
14.	Adjusted 2018 taxes with refunds. Add lines 12 and 13.	\$3,691,941
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: ³ \$305,594,021 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: - \$0 C. Total 2019 value. Subtract B from A.	\$305,594,021

³ Tex. Tax Code § 26.012(6)

2019 Tax Rate Calculation Worksheet (continued)

MULESHOE ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$0</p> <p>C. Total value under protest or not certified. Add A and B.</p> <p style="text-align: right;">\$0</p>	
17.	<p>2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p> <p style="text-align: right;">\$15,957,562</p> <p>B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p> <p style="text-align: right;">\$15,957,562</p>	

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2019 Tax Rate Calculation Worksheet (concluded)

MULESHOE ISD

18.	2019 total taxable value. Add lines 15C and 16C. Subtract line 17C.	\$289,636,459
19.	Total 2019 taxable value of properties in territory annexed after January 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
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 unit after January 1, 2018 and be located in a new improvement.	\$4,263,238
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$4,263,238
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$285,373,221
23.	2019 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.2937/\$100
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.	\$0.0000

Voter-Approval Tax Rate MULESHOE ISD

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.

MULESHOE ISD

25.	<p>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).</p> <p>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).</p> <p>A. The rate equal to the 2019 state compression percentage times \$1.00 \$1.068400</p> <p>B. The greater of:</p> <p>(i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value \$0.000000</p> <p>C. Add A and B. \$1.068400</p>	
26.	<p>Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.</p> <p>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: \$1,527,387</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$465,947</p> <p>D: Adjust debt: Subtract B and C from A. \$1,061,440</p>	
27.	<p>Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	\$0
28.	<p>Adjusted 2019 debt. Subtract line 27 from line 26D.</p>	\$1,061,440
29.	<p>Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%
30.	<p>2019 debt adjusted for collections. Divide line 28 by line 29.</p>	\$1,061,440
31.	<p>2019 total taxable value. Enter amount on line 18.</p>	\$289,636,459
32.	<p>2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.</p>	\$0.3664/\$100
33.	<p>2019 voter-approval tax rate. Add lines 25 and 32.</p>	\$1.4348/\$100

Additional Rollback Protection for Pollution Control MULESHOE ISD

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 step 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.

34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ ⁶ . The school district shall provide its tax assessor with a copy of the letter ⁷ .	\$0
35. 2019 total taxable value. Enter the amount from line 31 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$289,636,459
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0.0000/\$100
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1.4348/\$100

⁶ Tex. Tax Code § 26.045(d)

⁷ Tex. Tax Code § 26.045(i)

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)	\$0.0000
Voter-Approval Tax Rate (Line 33)	\$1.4348
Rollback Tax Rate Adjusted for Pollution Control (Line 37)	\$1.4348

School District Representative Name and Signature

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

Print Here

Printed Name of School District Representative

Sign Here

School District Representative

Date

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

Entity Name: MULESHOE ISD

Date: 08/30/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$276,584,386
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.340000
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$164
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,706,395
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$289,636,459
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.293700
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$3,747,027
8. Last year's total levy. Sum of line 4 for all funds.	\$3,706,395
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,747,027
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$40,632

2019 Tax Rate Calculation Worksheet

CITY OF MULESHOE
 302 MAIN STREET, MULESHOE, TX 79347
 806-272-5501
 baileyca@fivearea.com

Effective Tax Rate (No New Taxes) CITY OF MULESHOE

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.

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 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	\$137,150,670
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$137,150,670
4. 2018 total adopted tax rate.	\$0.785200/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$137,150,670
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2019 Tax Rate Calculation Worksheet (continued)
CITY OF MULESHOE

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 increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$11,180 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$124,219 C. Value loss. Add A and B. ⁵	\$135,399
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 those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$135,399
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$137,015,271
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$1,075,843
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$0
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 unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$1,075,843
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$140,427,070 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012

2019 Tax Rate Calculation Worksheet (continued)**CITY OF MULESHOE**

16. (cont.)	<p>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: - \$0</p> <p>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 will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$140,427,070</p>	
17.	<p>17. Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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.¹³ \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
CITY OF MULESHOE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$140,427,070
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$1,365,349
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$1,365,349
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$139,061,721
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.7736/\$100
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	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate CITY OF MULESHOE

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.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.617600/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$137,015,271
28.	2018 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$846,206 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 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) CITY OF MULESHOE

28. (cont.)	<p>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 applies only to tax years preceding tax year 2018. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$846,206</p>	
29.	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$139,061,721
30.	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.6085/\$100
31.	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	\$0.6571/\$100

Rollback Tax Rate (continued) CITY OF MULESHOE

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 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. \$219,164 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$219,164	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$9,169
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$209,995
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$221,047
37.	2019 total taxable value. Enter the amount on line 19.	\$140,427,070
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.1574/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.8145/\$100
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.	\$/\$100

Additional Sales Tax to Reduce Property Taxes CITY OF MULESHOE

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.

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 2018, skip this line.	\$0
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 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 -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.	\$0
43. 2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$140,427,070
44. Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.7736/\$100
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.	\$0.7736/\$100
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.8145/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.8145/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control CITY OF MULESHOE

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.

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	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$140,427,070
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
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 (units with the additional sales tax).	\$0.8145/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.7736
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.8145
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.8145/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: CITY OF MULESHOE

Date: 08/30/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$137,150,670
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.785200
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,076,907
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$140,427,070
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.773600
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,086,344
8. Last year's total levy. Sum of line 4 for all funds.	\$1,076,907
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,086,344
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,437

2019 Tax Rate Calculation Worksheet

MULESHOE AREA HOSPITAL DISTRICT
 302 MAIN STREET, MULESHOE, TX 79347
 806-272-5501
 baileyca@fivearea.com

Effective Tax Rate (No New Taxes) MULESHOE AREA HOSPITAL DISTRICT

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.

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 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	\$364,292,892
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$364,292,892
4. 2018 total adopted tax rate.	\$0.400000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$364,292,892
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2019 Tax Rate Calculation Worksheet (continued)
MULESHOE AREA HOSPITAL DISTRICT

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 increased exempted amount. Do not include value lost due to freeport or "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: \$11,180 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$124,219 C. Value loss. Add A and B. ⁵	\$135,399
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 those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$135,399
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$364,157,493
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$1,456,629
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$48
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 unit has no 2019 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$1,456,677
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 includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$377,006,783 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012

2019 Tax Rate Calculation Worksheet (continued)
MULESHOE AREA HOSPITAL DISTRICT

16. (cont.)	<p>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: - \$0</p> <p>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 will be included in line 21 below.¹¹ - \$0</p> <p>E. Total 2019 value. Add A and B, then subtract C and D.</p>	<p style="text-align: right;">\$377,006,783</p>
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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.¹³ \$0</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
MULESHOE AREA HOSPITAL DISTRICT

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
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 units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$377,006,783
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$5,096,478
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$5,096,478
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$371,910,305
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.3916/\$100
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	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate MULESHOE AREA HOSPITAL DISTRICT

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.

26.	2018 maintenance and operations (M&O) tax rate.	\$0.320000/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$364,157,493
28.	2018 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$1,165,303 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 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 units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

Rollback Tax Rate (continued) MULESHOE AREA HOSPITAL DISTRICT

28. (cont.)	<p>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 applies only to tax years preceding tax year 2018. + \$39</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$1,165,342</p>	
29.	2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$371,910,305
30.	2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.3133/\$100
31.	2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.	\$0.3383/\$100

Rollback Tax Rate (continued) MULESHOE AREA HOSPITAL DISTRICT

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 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. \$285,600 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract amount paid from other resources. -\$0 D: Adjusted debt. Subtract B and C from A. \$285,600	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$16,514
34.	Adjusted 2019 debt. Subtract line 33 from line 32D.	\$269,086
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	93.000000%
36.	2019 debt adjusted for collections. Divide line 34 by line 35.	\$289,340
37.	2019 total taxable value. Enter the amount on line 19.	\$377,006,783
38.	2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.0767/\$100
39.	2019 rollback tax rate. Add lines 31 and 38.	\$0.4150/\$100
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.	\$/ \$100

Additional Sales Tax to Reduce Property Taxes MULESHOE AREA HOSPITAL DISTRICT

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.

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 2018, skip this line.	\$0
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 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 <div style="text-align: center;">-OR-</div> 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.	\$0
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$377,006,783
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.3916/\$100
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.	\$0.3916/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.4150/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.4150/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

**Additional Rollback Protection for Pollution Control MULESHOE AREA
HOSPITAL DISTRICT**

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.

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	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$377,006,783
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
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 (units with the additional sales tax).	\$0.4150/\$100

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

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)	\$0.3916
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.4150
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.4150/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: MULESHOE AREA HOSPITAL DISTRICT

Date: 08/29/2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$364,292,892
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.400000
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$48
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,457,220
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$377,006,783
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.391600
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,476,359
8. Last year's total levy. Sum of line 4 for all funds.	\$1,457,220
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,476,359
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$19,139

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The **Sudan School District** will hold a public meeting at **7:30 p.m. on August 23, 2016**, in the board room. **The purpose of this meeting is to discuss the school budget that will determine the tax rate that will be adopted.** Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax **\$0.9610** /\$100 (Proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters **\$0.1600** /\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in preceeding fiscal year and the amount budgeted for the fiscal year that begins during the curent tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>0.14%</u>	increase	or	<u>0.00%</u>	(decrease)
Debt service	<u>0.00%</u>	increase	or	<u>0.24%</u>	(decrease)
Total expenditures	<u>0.10%</u>	increase	or	<u>0.00%</u>	(decrease)

Total Appraised Value and Total Taxable Value

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	<u>\$433,363,422</u>	<u>\$467,651,432</u>
Total appraised value* of new property**	<u>\$329,231</u>	<u>\$812,476</u>
Total taxable value*** of all property	<u>\$407,369,989</u>	<u>\$441,740,317</u>
Total taxable value*** of new property**	<u>\$329,231</u>	<u>\$778,346</u>

* "Appraised value" is the amount shown on the apraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtteness* **\$3,880,000**

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund *	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.96100	\$0.1740	\$1.13500	\$10,588	\$1,710
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.95248	\$0.15918	\$1.11165	\$11,078	\$1,764
Proposed Rate	\$0.96100	\$0.16000	\$1.12100	\$11,154	\$1,764

* The Interest & Sinking Fund tax revenue is used to pay for bonded Indebtedness on construction, equipment, or both. The bonds, and the tax necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$40,432	\$44,824
Average Taxable Value of Residences	\$19,919	\$23,627
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.135	\$1.1210
Taxes Due on Average Residence	\$226.08	\$264.86
Increase (Decrease) in Taxes		\$38.78

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years or age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$0.9925. This election will be automatically held if the district adopts a rate in excess of the rollback of \$0.9925.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balances(s)	<u>\$2,575,000</u>
Interest & Sinking Fund Balances(s)	<u>\$3,100,000</u>

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The **Sudan School District** will hold a public meeting at **7:00 a.m. on August 22, 2017**, in the board room. **The purpose of this meeting is to discuss the school budget that will determine the tax rate that will be adopted.** Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$1.0400 /\$100 (Proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters \$0.1515 /\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase of decrease (or difference) in the amount budgeted in preceeding fiscal year and the amount budgeted for the fiscal year that begins during the curent tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>2.11%</u>	increase	or	<u>0.00%</u>	(decrease)
Debt service	<u>0.00%</u>	increase	or	<u>0.35%</u>	(decrease)
Total expenditures	<u>1.86%</u>	increase	or	<u>0.00%</u>	(decrease)

Total Appraised Value and Total Taxable Value

	Preceding Tax Year	Current Tax Year
Total appraised value* of all propeerty	<u>\$467,651,432</u>	<u>\$481,205,808</u>
Total appraised value* of new propeerty**	<u>\$812,476</u>	<u>\$332,853</u>
Total taxable value*** of all propeerty	<u>\$441,740,317</u>	<u>\$454,566,338</u>
Total taxable value*** of new propeerty**	<u>\$778,346</u>	<u>\$332,853</u>

* "Appraised value" is the amount shown on the apraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtteness* \$3,265,000

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund *	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.96100	\$0.16000	\$1.12100	\$11,029	\$1,670
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.05253	\$0.15442	\$1.20695	\$12,282	\$826
Proposed Rate	\$1.04000	\$0.15150	\$1.19150	\$12,452	\$826

* The Interest & Sinking Fund tax revenue is used to pay for bonded Indebtedness on construction, equipment, or both. The bonds, and the tax necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$44,824	\$48,684
Average Taxable Value of Residences	\$23,627	\$26,752
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.121	\$1.1915
Taxes Due on Average Residence	\$264.86	\$318.75
Increase (Decrease) in Taxes		\$53.89

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years or age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.0401. This election will be automatically held if the district adopts a rate in excess of the rollback of \$1.0401.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balances(s)	<u>\$2,720,000</u>
Interest & Sinking Fund Balances(s)	<u>\$1,500,000</u>

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The **Sudan School District** will hold a public meeting at 7:00 a.m. on **August 27, 2018**, in the board room. **The purpose of this meeting is to discuss the school budget that will determine the tax rate that will be adopted.** Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax **\$1.0400** /\$100 (Proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters **\$0.1515** /\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase of decrease (or difference) in the amount budgeted in preceeding fiscal year and the amount budgeted for the fiscal year that begins during the curent tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>3.74%</u>	increase	or	<u>0.00%</u>	(decrease)
Debt service	<u>0.34%</u>	increase	or	<u>0.00%</u>	(decrease)
Total expenditures	<u>4.08%</u>	increase	or	<u>0.00%</u>	(decrease)

Total Appraised Value and Total Taxable Value

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	<u>\$481,205,808</u>	<u>\$485,268,406</u>
Total appraised value* of new property**	<u>\$332,853</u>	<u>\$991,038</u>
Total taxable value*** of all property	<u>\$454,566,338</u>	<u>\$458,987,546</u>
Total taxable value*** of new property**	<u>\$332,853</u>	<u>\$953,434</u>

* "Appraised value" is the amount shown on the apraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtteness* **\$2,640,000**

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund *	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$1.04000	\$0.15150	\$1.19150	\$12,452	\$826
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.15582	\$0.15384	\$1.30966	\$13,024	\$1,115
Proposed Rate	\$1.04000	\$0.15150	\$1.19150	\$12,436	\$1,115

* The Interest & Sinking Fund tax revenue is used to pay for bonded Indebtedness on construction, equipment, or both. The bonds, and the tax necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$48,684	\$48,370
Average Taxable Value of Residences	\$26,752	\$26,754
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.1915	\$1.1915
Taxes Due on Average Residence	\$318.75	\$318.77
Increase (Decrease) in Taxes		\$0.02

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years or age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.0401. This election will be automatically held if the district adopts a rate in excess of the rollback of \$1.0401.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balances(s)	<u>\$3,215,000</u>
Interest & Sinking Fund Balances(s)	<u>\$1,435,000</u>

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The **Sudan School District** will hold a public meeting at **7:00 a.m. on August 27, 2019**, in the board room. **The purpose of this meeting is to discuss the school budget that will determine the tax rate that will be adopted.** Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax **\$0.9700** /\$100 (Proposed rate for maintenance and operations)

School Debt Service Tax

Approved by Local Voters **\$0.1515** /\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase of decrease (or difference) in the amount budgeted in preceeding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>9.80%</u>	increase	or	<u>0.00%</u>	(decrease)
Debt service	<u>8.18%</u>	increase	or	<u>0.00%</u>	(decrease)
Total expenditures	<u>17.98%</u>	increase	or	<u>0.00%</u>	(decrease)

Total Appraised Value and Total Taxable Value

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	<u>\$485,268,406</u>	<u>\$659,435,607</u>
Total appraised value* of new property**	<u>\$991,038</u>	<u>\$902,776</u>
Total taxable value*** of all property	<u>\$458,987,546</u>	<u>\$632,442,542</u>
Total taxable value*** of new property**	<u>\$953,434</u>	<u>\$823,866</u>

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* **\$2,060,500**

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund *	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$1.04000	\$0.15150	\$1.19150	\$12,132	\$1,147
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.97989	\$0.15410	\$1.13399	\$12,837	\$1,015
Proposed Rate	\$0.97000	\$0.15150	\$1.12150	\$12,735	\$1,294

* The Interest & Sinking Fund tax revenue is used to pay for bonded Indebtedness on construction, equipment, or both. The bonds, and the tax necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$48,370	\$52,548
Average Taxable Value of Residences	\$26,754	\$30,454
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.1915	\$1.1215
Taxes Due on Average Residence	\$318.77	\$341.54
Increase (Decrease) in Taxes		(\$22.77)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years or age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$0.97000. This election will be automatically held if the district adopts a rate in excess of the rollback of \$0.97000.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balances(s)	<u>\$2,981,000</u>
Interest & Sinking Fund Balances(s)	<u>\$1,050,000</u>