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Wink-Loving ISD

1.	2014 M&O Rate.	<input type="text" value="1.040000"/> / \$100
2.	2014 I&S Rate.	<input type="text" value="0.280000"/> / \$100
3.	2014 Total Rate.	<input type="text" value="1.320000"/> / \$100
4.	2014 Taxable Value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25(d) one-third over-appraisal corrections from these adjustments. This value includes the taxable value of over-65 homesteads and the captured value for tax increment financing.	\$ <input type="text" value="1,933,326,000"/>
5.	School Districts, Counties, Cities and Junior College: Enter 2014 taxable value of over-65 homesteads with tax ceilings. Other units enter "0".	\$ <input type="text" value="243,486"/>
6.	School Districts, Counties, Cities and Junior College: Enter 2014 over-65 tax ceiling or actual tax (if actual tax available).	\$ <input type="text" value="932.00"/>
7.	2015 Taxable Value on certified appraisal roll today. Enter the amount of 2015 taxable value on the 2015 certified roll today. This value includes the taxable value of over-65 homesteads and the captured value for tax increment financing. Counties: exclude railroad rolling stock.	\$ <input type="text" value="1,527,101,914"/>
8.	School Districts, Counties, Cities and Junior College: Enter 2015 taxable value of over-65 homesteads with tax ceilings. Other units enter "0".	\$ <input type="text" value="280,112"/>
9.	School Districts, Counties, Cities and Junior College: Enter 2015 over-65 tax ceiling or actual tax (if actual tax available).	\$ <input type="text" value="1,006.00"/>

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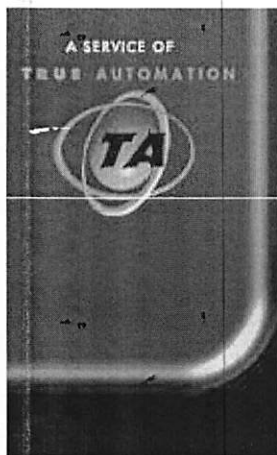
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1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing.	\$ 1,933,326,000
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. \$ 243,486 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. \$ 243,486	
3.	Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$ 1,933,082,514
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.)	1.320000 / \$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.	\$ 1,933,082,514
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	\$ 913,642

	<p>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.</p> <p>A. Absolute exemptions. Use 2014 market value: <input type="text" value="335,360"/> \$</p> <p>B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: <input type="text" value="578,282"/> + \$</p> <p>C. Value loss. Add A and B.</p>	
9.	<p>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 .</p> <p>A. 2014 market value: <input type="text" value="197,190"/> \$</p> <p>B. 2015 productivity or special appraised value: <input type="text" value="0"/> - \$</p> <p>C. Value loss. Subtract B from A.</p>	<p><input type="text" value="197,190"/> \$</p>
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	<input type="text" value="1,110,832"/> \$
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	<input type="text" value="1,931,971,682"/> \$
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	<input type="text" value="25,502,026"/> \$
13.	<p>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 .</p>	<input type="text" value="12,067"/> \$
14.	Adjusted 2014 taxes with refunds. Add lines 12 and 13.	<input type="text" value="25,514,093"/> \$
15.	<p>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 includes homeowners age 65 or older or disabled.</p> <p>A. Certified values only: <input type="text" value="1,527,101,914"/> \$</p> <p>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): <input type="text" value="0"/> - \$</p> <p>C. Total 2015 value. Subtract B from A.</p>	<p><input type="text" value="1,527,101,914"/> \$</p>
16.	<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</p>	<input type="text" value="0"/> \$

	<p>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>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;">\$ <input type="text" value="0"/></p> <p>C. Total value under protest or not certified. Add A and B.</p>	
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;">\$ <input type="text" value="280,112"/></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;">\$ <input type="text" value="0"/></p> <p>C. Add A and B.</p>	<p style="text-align: right;">\$ <input type="text" value="280,112"/></p>
18.	<p>2015 total taxable value. Add lines 15C and 16C. Subtract line 17.</p>	<p style="text-align: right;">\$ <input type="text" value="1,526,821,802"/></p>
19.	<p>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.</p>	<p style="text-align: right;">\$ <input type="text" value="0"/></p>
20.	<p>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.</p>	<p style="text-align: right;">\$ <input type="text" value="501,418"/></p>
21.		<p style="text-align: right;">\$ <input type="text" value="501,418"/></p>

	Total adjustments to the 2015 taxable value. Add lines 19 and 20.	
22.	2015 adjusted taxable value. Subtract line 21 from line 18.	\$ 1,526,320,384
23.	2015 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	\$ 1.6716 / \$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
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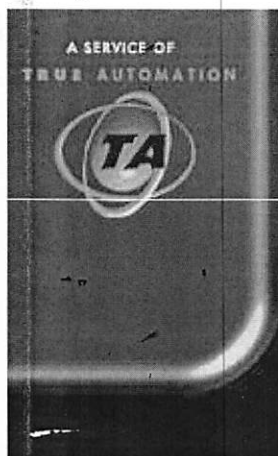
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**Wink-Loving ISD**

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.	\$ <input type="text" value="1.500000"/> / \$100
26.	Multiply line 25 times .6667	\$ <input type="text" value="1.00005"/> / \$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). <input type="text" value="0.000000"/>	\$ <input type="text" value="0.0000"/> / \$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. <input type="text" value="3,168,550"/> \$ B. If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. <input type="text" value="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 allotment program. <input type="text" value="0"/> - \$ D. Total: A less B less C = D <input type="text" value="3,168,550"/> \$	
29.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$ <input type="text" value="0"/>

30.	Adjusted 2015 debt. Subtract line 29 from line 28D.	\$	3,168,550
31.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	%	0.980000
32.	2015 debt adjusted for collections. Divide line 30 by line 31.	\$	323,321,428
33.	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
34.	2015 total taxable value. Subtract line 33 from line 18.	\$	1,526,821,802
35.	2015 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$	21.1761 / \$100
36.	2015 rollback tax rate. Add lines 27 and 35.	\$	21.1761 / \$100

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2016 Notice Of Public Meeting To Discuss Budget And Proposed Tax Rate

HELP

Wink-Loving ISD

1. The Wink-Loving ISD will hold a public meeting at:

A. (time) (Ex. 8:00 PM)

6:00 PM

B. Date:

08/23/2016

C. In (name of room, building, physical location):

Board Room of the Admin Bu

D. (city, state)

Wink, TX.

The purpose of this meeting is to discuss the school district's 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.

2. Proposed tax rates:

A. Maintenance Tax

\$ 1.040000/\$100

(Proposed rate for
Maintenance and
Operation)

B. School Debt Service

Approved by Local Voters

\$ 0.280000/\$100

(Proposed rate to
pay bonded
indebtedness)

3. Comparison of proposed budget with last year's budget. This is the percentage increase or decrease in the amount budgeted for these categories for the current fiscal year over the previous year. Enter a negative value if the amount decreased.

A. Maintenance and
operations

6.750000 %

B. Debt service

0.180000 %

C. Total expenditures

4.890000 %

4. Total appraised value and total taxable value as calculated under section 26.04, Tax Code:

A. Total appraised value of all
property

Last Year

\$

1,576,479,814

This Year

\$

1,646,047,929

B. Total appraised value of new

\$

\$

	property	1,136,120	3,303,608
	C. Total taxable value of all property	\$ 1,098,560,275	\$ 1,626,415,939
	D. Total taxable value of new property	\$ 1,054,538	\$ 3,300,600
5.	Total amount of outstanding and unpaid bonded indebtedness	\$	21,265,000
6.	Comparison of Proposed Rates with Last Year's Rates		
	A. Last Year's Rate		
	1. Maintenance & Operations	\$	1.040000
	2. Interest & Sinking Fund	\$	0.280000
	3. Total	\$	1.320000
	4. Local Revenue Per Student	\$	27,560
	5. State Revenue Per Student	\$	8,453
	B. Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service		
	1. Maintenance & Operations	\$	1.042010
	2. Interest & Sinking Fund	\$	0.192780
	3. Total	\$	1.234790
	4. Local Revenue Per Student	\$	24,590
	5. State Revenue Per Student	\$	6,507
	C. Proposed Rate		
	1. Maintenance & Operations	\$	1.040000
	2. Interest & Sinking Fund	\$	0.280000
	3. Total	\$	1.320000
	4. Local Revenue Per Student	\$	28,164
	5. State Revenue Per Student	\$	6,507
	* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.		
7.	Comparison of Proposed Levy with Last Year's Levy on Average Residence		
		Last Year (1)	This Year (2)
	A. Average Market Value of Residences -	\$ 44,202	\$ 45,880
	B. Average Taxable Value of Residences	\$ 17,316	\$ 20,880
	C. Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.320000	\$ 1.320000
	D. Taxes Due on Average Residence	\$ 228.57	\$ 275.61
	E. Increase (Decrease) in Taxes	\$ 0.00	\$ 47.04
	Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of 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.

8. Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 19.648900. This election will be automatically held if the district adopts a rate in excess of the rollback rate of 19.648900 .

9. 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:

A. Maintenance and Operations Fund Balance(s)	\$
	5,400,000
B. Interest & Sinking Fund Balance(s)	\$
	3,000,000

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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).	\$ 1,727,205,922
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. ¹ 398,218 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.	\$ 398,218
3.	Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$ 1,726,807,704
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.)	1.320000 /\$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
6.	2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$ 1,726,807,704
7.	2016 taxable value of property in territory the school deannexed after January 1, 2016 . Enter the 2016 value of property in deannexed territory.	\$ 7,260
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: 1,165,151	\$ 2,331,992



	B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: <input type="text" value="1,166,841"/>	+ \$	
	C. Value loss. Add A and B.		
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: <input type="text" value="151,760"/> B. 2017 productivity or special appraised value: <input type="text" value="0"/> C. Value loss. Subtract B from A.	\$ - \$ \$	 151,760
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$	2,491,012
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$	1,724,316,692
12.	Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100.	\$	22,760,980
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 .	\$	<input type="text" value="7,992"/>
14.	Adjusted 2016 taxes with refunds. Add lines 12 and 13.	\$	22,768,972
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 includes homeowners age 65 or older or disabled. A. Certified values only: ³ <input type="text" value="2,598,794,140"/> B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: <input type="text" value="0"/> C. Total 2017 value. Subtract B from A. 3 Tex. Tax Code 26.012(6)	\$ - \$ \$	 2,598,794,140
16.	Total value of properties under protest or not included on certified appraisal roll. 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. <input type="text" value="2,778,340"/> 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	\$ \$	 2,778,340

	market, appraised or taxable value (as appropriate). Enter the total value. C.Total value under protest or not certified. Add A and B.	
17.	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. ⁴ \$ 297,570 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 C.Add A and B. 4 Tex. Tax Code 26.012(6)(A)(i) 5 Tex. Tax Code 26.012(6)(A)(ii)	 \$ 297,570
18.	2017 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$ 2,601,274,910
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.	\$ 481,580
21.	Total adjustments to the 2017 taxable value. Add lines 19 and 20.	\$ 481,580
22.	2017 adjusted taxable value. Subtract line 21 from line 18.	\$ 2,600,793,330
23.	2017 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	\$ 0.87 /\$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.	\$ 0.00
<div style="text-align: right;"> <input type="button" value="Save"/> <input type="button" value="Delete"/> <input type="button" value="Clear"/> <input type="button" value="Submit"/> </div>		

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Wink-Loving 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.	\$ <input type="text" value="1.500000"/>	
		/ \$100	
26.	Multiply line 25 times .6667	\$ <input type="text" value="1.00005"/>	
		/ \$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). <input type="text" value="0.000000"/>	\$ <input type="text" value="0.000000"/>	\$ <input type="text" value="0.00"/>
		/ \$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. <input type="text" value="3,174,250"/> B. If using unencumbered funds, subtract unencumbered fund amount used from total debt. <input type="text" value="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. <input type="text" value="0"/> D. Total: Subtract B and C from A	\$ <input type="text" value="3,174,250"/>	\$ <input type="text" value="3,174,250"/>
29.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$ <input type="text" value="0"/>	
30.	Adjusted 2017 debt. Subtract line 29 from line 28D.	\$ <input type="text" value="3,174,250"/>	
31.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<input type="text" value="98.000000"/>	%
32.	2017 debt adjusted for collections. Divide line 30 by line 31.	\$ <input type="text" value="3,239,030"/>	
33.	2017 total taxable value. Enter amount on line 18.	\$ <input type="text" value="2,601,274,910"/>	



34.	2017 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$ /\$100	0.12
35.	2017 rollback tax rate. Add lines 27 and 34.	\$ /\$100	0.12

1.00
.06 state allows
.12
1.18

per bond
1.32 still our
rollback rate.

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2017 Additional Rollback Protection for Pollution Control

HELP

Wink-Loving 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 details.	\$		0
38.	2017 total taxable value. Enter the amount from line 34 of the <i>Rollback Tax Rate Worksheet</i> .	\$	2,601,274,910	
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by 100.	\$ /\$100		0.00
40.	2017 rollback tax rate, adjusted for pollution control. Add line 39 to line 36.	\$ /\$100		0.12

Save

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2018 Sample Tax Rate Calculation Worksheet

School Districts

School District's Name

Phone (area code and number)

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit.

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

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

STEP 1: Effective Tax Rate (No New Taxes)

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

Line	Effective Tax Rate Activity	Amount/Rate
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).	\$ 3,407,287,293
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 \$ 301,830 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.	\$ 301,830
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,406,985,463
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).	\$ 1.32 /\$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.	\$ 3,406,985,463

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

Bond Print 2018
3,070,500
P&I per Robert
7.26.18

Line	Effective Tax Rate Activity	Amount/Rate
7.	2017 taxable value of property in territory the school deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.	\$ - 0 -
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: \$ - 0 - B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$ - 0 - C. Value loss. Add A and B.	\$ - 0 -
9.	2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017. A. 2017 market value: \$ 7,160 B. 2018 productivity or special appraised value: - \$ 30,620 C. Value loss. Subtract B from A.	\$ - 0 -
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ - 0 -
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$ 3,406,985,463
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 44,972,208
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.	\$ 7,992
14.	Adjusted 2017 taxes with refunds. Add Lines 12 and 13.	\$ 44,980,200
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 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: C. Total value. Subtract B from A.	$ \begin{array}{r} L \ 3,670,752,380 \\ W \ \$ \ 809,342,380 \\ \hline 4,480,094,760 \\ L \ 11,966,480 \\ W \ \$ \ 3,635,510 \\ \hline 15,422,190 \\ \hline \$ 4,464,472,570 \end{array} $

³ Tex. Tax Code § 26.012(6)

STEP 2: Rollback Tax Rate

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.

Line	Rollback Tax Rate Activity	Amount/Rate
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.	\$ <u>1.50</u> /\$100
26.	Multiply line 25 times 0.6667.	\$ <u>.1</u> /\$100 <i>N/A</i>
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).	\$ <u>1.32</u> /\$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. Enter debt amount: \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ _____ D. Adjust debt: Subtract B and C from A.	 \$ _____
29.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$ _____
30.	Adjusted 2018 debt. Subtract line 29 from line 28D.	\$ _____
31.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	<u>98</u> %
32.	2018 debt adjusted for collections. Divide line 30 by line 31.	\$ _____
33.	2018 total taxable value. Enter amount on line 18.	\$ _____
34.	2018 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$ _____ /\$100
35.	2018 rollback tax rate. Add lines 27 and 34.	\$ <u>1.32</u> /\$100

*per
Sandra
due to
bond*

⁶ Tex. Tax Code § 26.08(n)

Line	Effective Tax Rate Activity	Amount/Rate
16.	Total value of properties under protest or not included on certified appraisal roll. A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$ <u>- 0 -</u> 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 in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$ <u>- 0 -</u> C. Total value under protest or not certified. Add A and B. \$ <u>- 0 -</u>	
17.	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. ⁴ L 22,060 W 1,098,092 B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵ \$ <u>- 0 -</u> C. Add A and B. \$ <u>1,120,152</u>	
18.	2018 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	<u>4,463,352,418</u> <u>\$ 4,465,592,722</u>
19.	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed by the school district.	\$ <u>- 0 -</u>
20.	Total 2018 taxable value of new improvements and new personal property located in new improvements. <u>New means</u> 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 school district after Jan. 1, 2017, and be located in a new improvement. L 1,880,920 W 147,770,850	\$ <u>149,651,770</u>
21.	Total adjustments to the 2018 taxable value. Add lines 19 and 20.	\$ <u>149,651,770</u>
22.	2018 adjusted taxable value. Subtract line 21 from line 18.	<u>4,313,700,648</u> <u>\$ 4,315,940,952</u>
23.	2018 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	\$ <u>.7816</u> /\$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.	\$ <u>- 0 -</u>

⁴ Tex. Tax Code § 26.012(6)(A)(i)⁵ Tex. Tax Code § 26.012(6)(A)(ii)

STEP 3: Additional Rollback Protection for Pollution Control

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

This 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.

Line	Additional Rollback for Pollution Control Activity	Amount/Rate
36.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁷ The school district shall provide its tax assessor with a copy of the letter. ⁸	\$ _____
37.	2018 total taxable value. Enter the amount from line 33 of the Sample Rollback Tax Rate Worksheet.	\$ _____
38.	Additional rate for pollution control. Divide line 36 by line 37 and multiply by \$100.	\$ _____ /\$100
39.	2018 rollback tax rate, adjusted for pollution control. Add line 38 and line 35.	\$ _____ /\$100

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations) \$ _____

Rollback Tax Rate (Line 35) \$ _____

Rollback tax rate adjusted for pollution control (Line 39) \$ _____

STEP 5: 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 _____

⁷ Tex. Tax Code § 26.045(d)

⁸ Tex. Tax Code § 26.045(i)

2019 Tax Rate Calculation Worksheet

Form 50-859

School Districts

<p><u>Wink-Loving ISD</u></p> <p>School District's Name</p>	<p><u>432 527.3880</u></p> <p>Phone (area code and number)</p>
<p><u>P.O. Box 637 Wink, TX. 79789</u></p> <p>School District's Address, City, State, ZIP Code</p>	<p><u>wlisd.net</u></p> <p>School District's Website Address</p>

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit.

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

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

SECTION 1: Effective Tax Rate (No New Taxes)

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

Line	Effective Tax Rate Activity	Amount/Rate
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).	4,444,357,616 712,830,710 Adj. <u>\$5,156,388,310</u>
2.	2018 tax ceilings and Chapter 313 limitations. <div style="margin-left: 20px;"> A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.¹ <u>\$ 445,284</u> 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 <u>\$ -0-</u> C. Add A and B. <u>\$ 445,284</u> </div>	
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	<u>\$5,155,943,026</u>
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).	<u>\$ 1.32 /\$100</u>
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. <div style="margin-left: 20px;"> A. Original 2018 ARB values: <u>\$ -0-</u> B. 2018 values resulting from final court decisions: <u>\$ -0-</u> C. 2018 value loss. Subtract B from A. </div>	<u>\$ 0.00</u>
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	<u>\$5,155,943,026</u>
7.	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.	<u>\$ -0-</u>

7.23.19
(JH)

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate
8.	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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: \$ <u>- 0 -</u> B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ <u>- 0 -</u> C. Value loss. Add A and B.	\$ <u>- 0 -</u>
9.	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018. A. 2018 market value: \$ <u>- 0 -</u> B. 2019 productivity or special appraised value: - \$ <u>- 0 -</u> C. Value loss. Subtract B from A.	\$ <u>- 0 -</u>
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ <u>- 0 -</u>
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$ <u>5,155,943,026</u>
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ <u>68,058,448</u>
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.	\$ <u>999,599.03</u>
14.	Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$ <u>69,058,047.03</u>
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 <i>Loving 7,979,889,680</i> <i>WCAD \$ 1,409,306,364</i> <i>TNACC 9,389,196,044</i> 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: <i>WCAD 23,152,200</i> <i>WCAD \$ 14,276,360</i> <i>37,428,560</i> C. Total value. Subtract B from A.	\$ <u>9,351,767,484</u>
16.	Total value of properties under protest or not included on certified appraisal roll. 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. \$ <u>- 0 -</u> B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$ <u>- 0 -</u> C. Total value under protest or not certified. Add A and B.	\$ <u>- 0 -</u>

³ Tex. Tax Code § 26.012(6)

Line	Effective Tax Rate Activity	Amount/Rate
17.	2019 tax ceilings and Chapter 313 limitations. A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ⁵ C. Add A and B.	<div style="text-align: right;"> LCAD 304,700 WCAD \$ 282,855 587,555 LCAD -0- WCAD -0- \$ 587,555 LCAD Enterprise will start in 2020 for Sterling LCAD </div>
18.	2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$ 9,351,179,929
19.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$ -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 school district after Jan. 1, 2018, and be located in a new improvement.	<div style="text-align: right;"> WCAD 138,482,690 LCAD 4,926,210 </div>
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$ 143,408,900
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$ 9,207,771,029
23.	2019 effective tax rate. Divide line 14 by line 22 and multiply by \$100.	\$.7499/\$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.	<div style="text-align: right;"> Not for 2019 .75 </div>

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

Line	Voter-Approval Tax Rate Activity	Amount/Rate
26.	Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. 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: \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ _____ D. Adjust debt: Subtract B and C from A.	\$ _____
27.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ _____
28.	Adjusted 2019 debt. Subtract line 27 from line 26D.	\$ _____
29.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98 %
30.	2019 debt adjusted for collections. Divide line 28 by line 29.	\$ _____
31.	2019 total taxable value. Enter amount on line 18.	\$ _____
32.	2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$ _____/\$100
33.	2019 voter-approval tax rate. Add lines 25 and 32.	\$ _____/\$100

SECTION 3: Additional Rollback Protection for Pollution Control

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

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

Line	Additional Rollback for Pollution Control Activity	Amount/Rate
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	\$ _____
35.	2019 total taxable value. Enter the amount from line 31 of the Voter-Approval Tax Rate Worksheet.	\$ _____
36.	Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$ _____/\$100
37.	2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$ _____/\$100

⁶ Tex. Tax Code § 26.045(d)

⁷ Tex. Tax Code § 26.045(i)