









Tax Rate Worksheets

Additional Worksheets

Options

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General Fund				Farm-to-Market/Flood Control			

	Taxable value of non-homesteads with tax ceilings (will deduct in Line 7) and the captured value for tax increment financing (will deduct value in Line 14). ¹	\$ 2,753,673,293
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 taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 465,937,645
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,287,735,648
4.	2018 total adopted tax rate.	\$ 0.420000 /\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$ 1,479,040 B. 2018 values resulting from final court decisions: -\$ 1,450,000 C. 2018 value loss. Subtract B from A. ³	\$ 29,040
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 2,287,764,688
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$ 0
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: \$ 902,510 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$ 4,470,123 C. Value loss. Add A and B. ⁵	\$ 5,372,633
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: \$ 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.	\$ 5,372,633
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 2,282,392,055
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 9,586,046
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 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. ⁷	\$ 7,801
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 taxing 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	\$ 9,593,847
	This value includes only certified values and includes the total se homesteads include homeowners age 65 or older or er's office: t the value of ntrol or energy of property taxable s will be deposited ll be included in	\$ 2,965,231,902 + \$ 4,373,066 -\$ 0 -\$ 0 \$ 2,969,604,968



Exit

Save Worksheets

Effective Rate

Rollback Rate

Sales Tax Rate

Pollution Control

Effective Rate

Rollback Rate

General Fund

Farm-to-Market/Flood Control

	<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 in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴</p> <p style="text-align: right;">\$ _____ 0</p>	
	<p>C. Total value under protest or not certified. Add A and B.</p>	\$ 6,621,280
18.	<p>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 unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁵</p>	\$ 497,075,670
19.	<p>2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.</p>	\$ 2,479,150,578
20.	<p>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.¹⁶</p>	\$ _____ 0
21.	<p>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 Jan. 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</p>	\$ 54,898,664
22.	<p>Total adjustments to the 2019 taxable value. Add Lines 20 and 21.</p>	\$ 54,898,664
23.	<p>2019 adjusted taxable value. Subtract Line 22 from Line 19.</p>	\$ 2,424,251,914
24.	<p>2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸</p>	\$ 0.395744 /\$100
25.	<p>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</p>	\$ 0.560519 /\$100

A county, city or hospital district that adopted the additional sales tax in November 2018 or in May 2019 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet 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.

- ¹Tex. Tax Code Section 26.012(14)
- ²Tex. Tax Code Section 26.012(14)
- ³Tex. Tax Code Section 26.012(13)
- ⁴Tex. Tax Code Section 26.012(15)
- ⁵Tex. Tax Code Section 26.012(15)
- ⁶Tex. Tax Code Section 26.012(15)
- ⁷Tex. Tax Code Section 26.012(13)
- ⁸Tex. Tax Code Section 26.03(c)
- ⁹Tex. Tax Code Section 26.012(13)
- ¹⁰Tex. Tax Code Section 26.012(15)
- ¹¹Tex. Tax Code Section 26.03(c)
- ¹²Tex. Tax Code Section 26.01(c)
- ¹³Tex. Tax Code Section 26.04 and 26.041
- ¹⁴Tex. Tax Code Section 26.04 and 26.041
- ¹⁵Tex. Tax Code Section 26.012(6)
- ¹⁶Tex. Tax Code Section 26.012(17)
- ¹⁷Tex. Tax Code Section 26.012(17)
- ¹⁸Tex. Tax Code Section 26.04(c)
- ¹⁹Tex. Tax Code Section 26.04(d)

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	2018 adjusted taxable value. Enter the amount from Line 11.	2,262,592,000
28.	<p>2018 M&O taxes.</p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. \$ 9,586,046</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 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$ 1,939,856</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 taxing units enter "0." + \$ 68,800</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation, if the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. +/- \$ 0</p> <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, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$ 10,805</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 TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 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 taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$ 11,605,507</p>	
29.	2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$ 2,424,251,914
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ 0.478725 /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$ 0.517023 /\$100
32.	<p>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:</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 taxing unit's budget as M&O expenses.</p> <p>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</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract amount paid from other resources. - \$ 0</p> <p>D. Adjusted debt. Subtract B and C from A. \$ 0</p>	
23	the collector.	\$ 0
		\$ 0
	the collector. If the rate is 100 percent or greater, enter 100	\$ 100.00 %
		\$ 0
		\$ 2,479,150,578
		\$ 0 /\$100
		\$ 0.517023 /\$100
	the county levies. The total is the 2019 county rollback tax rate.	\$ 0.785412 /\$100