

2019 Tax Rate Calculation Worksheet

Date: 07/31/2019 09:41 AM

School Districts

Hughes Springs ISD

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

This worksheet is provided 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.

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).	\$264,725,383
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	\$25,425,857
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.	\$25,425,857
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$239,299,526
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).	\$1.119046/\$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.	\$239,299,526
7. 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.	\$9,000
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: B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: C. Value loss. Add A and B.	\$1,070 \$1,317,004 \$1,318,074
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: B. 2019 productivity or special appraised value: C. Value loss. Subtract B from A.	\$0 \$0 \$0
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$1,327,074
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$237,972,452
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,663,021
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.	\$5,470
14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$2,668,491
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 B. Pollution control and energy storage 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.	\$287,534,245 \$-0 \$287,534,245

<p>16. 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 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.</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 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.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p style="text-align: right;">\$84,260</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$84,260</p>
<p>17. 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>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</p> <p>C. Add A and B.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
<p>18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p style="text-align: right;">\$287,618,505</p>
<p>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.</p>	<p style="text-align: right;">\$0</p>
<p>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.</p>	<p style="text-align: right;">\$3,656,460</p>
<p>21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.</p>	<p style="text-align: right;">\$3,656,460</p>
<p>22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.</p>	<p style="text-align: right;">\$283,962,045</p>
<p>23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.</p>	<p style="text-align: right;">\$0.939735/\$100</p>
<p>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.</p>	<p style="text-align: right;">\$0/\$100</p>

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

STEP 2: Voter-Approval Tax Rate

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 rollback tax rate.

Voter-Approval Tax Rate Activity	Amount/Rate
<p>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 State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).</p>	
<p>A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00</p>	\$0.9300
<p>B. The greater of: (i) 2018 M&O - (\$1.00 + DTR reduction) OR (ii) \$0.04 per \$100 of taxable value</p>	\$0.105300 \$1.035300
<p>C. Add A and B.</p>	
<p>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.</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:</p>	\$0
<p>B. Subtract unencumbered fund amount used to reduce total debt.</p>	\$0
<p>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.</p>	\$0
<p>D. Adjust debt: Subtract B and C from A.</p>	\$0
<p>27. Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	\$0
<p>28. Adjusted 2019 debt. Subtract line 27 from line 26D.</p>	\$0
<p>29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.00%
<p>30. 2019 debt adjusted for collections. Divide line 30 by line 31.</p>	\$0

31. 2019 total taxable value. Enter amount on line 18.	\$287,618,505
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0/\$100
33. 2019 voter-approval tax rate. Adds lines 25 and 33.	\$1.035300/\$100

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.

34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
35. 2019 total taxable value. Enter the amount from line 33 of the Rollback Tax Rate Worksheet.	\$287,618,505
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0/\$100
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1.035300/\$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)	\$0.939735
Voter-Approval Tax Rate (Line 33)	\$1.035300
Rollback tax rate adjusted for pollution control (Line 37)	\$1.035300

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

Angela Young

Date

7-31-19

⁶Tex. Tax Code Section 26.045(d)

⁷Tex. Tax Code Section 26.045(i)

2018 Tax Rate Calculation Worksheet

Date: 07/26/2019 11:44 AM

School Districts

Hughes Springs ISD

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

This worksheet is provided 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.	
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).	\$236,866,165
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	\$25,455,666
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.	\$25,455,666
3. Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$211,410,499
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).	\$1.119046/\$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.	\$211,410,499
7. 2017 taxable value of property in territory the school deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.	\$25,550
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:	\$375,360
B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:	\$1,839,498
C. Value loss. Add A and B.	\$2,214,858
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:	\$0
B. 2018 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.	\$2,240,408
11. 2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$209,170,091
12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,340,709
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.	\$6,031
14. Adjusted 2017 taxes with refunds. Add Lines 12 and 13.	\$2,346,740
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	\$261,701,273
B. Pollution control and energy storage 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 value. Subtract B from A.	\$261,701,273

<p>16. 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 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.</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 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.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p style="text-align: right;">\$485,570</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$485,570</p>
<p>17. 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>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</p> <p>C. Add A and B.</p>	<p style="text-align: right;">\$25,425,857</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$25,425,857</p>
<p>18. 2018 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p style="text-align: right;">\$236,760,986</p>
<p>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.</p>	<p style="text-align: right;">\$0</p>
<p>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 school district after Jan. 1, 2017, and be located in a new improvement.</p>	<p style="text-align: right;">\$2,385,800</p>
<p>21. Total adjustments to the 2018 taxable value. Add Lines 19 and 20.</p>	<p style="text-align: right;">\$2,385,800</p>
<p>22. 2018 adjusted taxable value. Subtract Line 21 from Line 18.</p>	<p style="text-align: right;">\$234,375,186</p>
<p>23. 2018 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.</p>	<p style="text-align: right;">\$1.001274/\$100</p>
<p>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.</p>	<p style="text-align: right;">\$0/\$100</p>

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

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.

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.	\$1.500000/\$100
26. Multiply line 25 times 0.6667	\$1.0000/\$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/\$100
<p>28. Total 2018 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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>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:</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>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.</p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$0
29. Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2018 debt. Subtract line 29 from line 28D.	\$0
31. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
32. 2018 debt adjusted for collections. Divide line 30 by line 31.	\$0
33. 2018 total taxable value. Enter amount on line 18.	\$236,760,986
34. 2018 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.000000/\$100
35. 2018 rollback tax rate. Adds lines 27 and 34.	\$1.170000/\$100

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.

36. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁷ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
37. 2018 total taxable value. Enter the amount from line 33 of the Rollback Tax Rate Worksheet.	\$236,760,986
38. Additional rate for pollution control. Divide line 36 by line 37 and multiply by \$100.	\$0/\$100
39. 2018 rollback tax rate, adjusted for pollution control. Add line 38 and line 35.	\$1.170000/\$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)	\$1.001274
Rollback tax rate (Line 35)	\$1.170000
Rollback tax rate adjusted for pollution control (Line 39)	\$1.170000

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

Angela Young

Date

8-3-18

⁶Tex. Tax Code Section 26.08(n)

⁷Tex. Tax Code Section 26.045(d)

⁸Tex. Tax Code Section 26.045(i)

2017 Tax Rate Calculation Worksheet

Date: 07/26/2019 11:46 AM

School Districts

Hughes Springs ISD

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, Zip

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. This worksheet is for school districts only. Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts. This worksheet is provided 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.	
Effective Tax Rate Activity	Amount/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).	\$248,488,746
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	\$22,554,799
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.	\$22,554,799
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	\$225,933,947
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).	\$1.119046/\$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.	\$225,933,947
7. 2016 taxable value of property in territory the school deannexed after Jan. 1, 2016. Enter the 2016 value of property in deannexed territory.	\$2,630

<p>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 or goods-in-transit exemptions.</p> <p>A. Absolute exemptions. Use 2016 market value:</p> <p>B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value:</p> <p>C. Value loss: Add A and B.</p>	<p style="text-align: right;">\$278,400</p> <p style="text-align: right;">\$1,111,999</p> <p style="text-align: right;">\$1,390,399</p>
<p>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 properties that qualified in 2017 for the first time; do not use properties that qualified in 2016.</p> <p>A. 2016 market value:</p> <p>B. 2017 productivity or special appraised value:</p> <p>C. Value loss. Subtract B from A.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>
<p>10. Total adjustments for lost value. Add Lines 7, 8C and 9C.</p>	<p style="text-align: right;">\$1,393,029</p>
<p>11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.</p>	<p style="text-align: right;">\$224,540,918</p>
<p>12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	<p style="text-align: right;">\$2,512,716</p>
<p>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.</p>	<p style="text-align: right;">\$1,063</p>
<p>14. Adjusted 2016 taxes with refunds. Add Lines 12 and 13.</p>	<p style="text-align: right;">\$2,513,779</p>
<p>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.</p> <p>A. Certified values only:³</p> <p>B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p>C. Total value. Subtract B from A.</p>	<p style="text-align: right;">\$236,672,103</p> <p style="text-align: right;">\$-0</p> <p style="text-align: right;">\$236,672,103</p>
<p>16. 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</p>	

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.	\$517,420
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 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.	\$0
C. Total value under protest or not certified: Add A and B.	\$517,420
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	\$24,740,266
B. Enter 2017 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	\$0
C. Add A and B.	\$24,740,266
18. 2017 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$212,449,257
19. Total 2017 taxable value of properties in territory annexed after Jan. 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 school district after Jan. 1, 2016, and be located in a new improvement.	\$3,263,930
21. Total adjustments to the 2017 taxable value. Add Lines 19 and 20.	\$3,263,930
22. 2017 adjusted taxable value. Subtract Line 21 from Line 18.	\$209,185,327
23. 2017 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$1.201699/\$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/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

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.

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.	\$1.500000/\$100
26. Multiply line 25 times 0.6667	\$1.0000/\$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).	\$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. Enter debt amount:	\$0
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 instructional facilities allotment program.	\$0
D. Adjust debt: Subtract B and C from A.	\$0
29. Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2017 debt. Subtract line 29 from line 28D.	\$0
31. Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
32. 2017 debt adjusted for collections. Divide line 30 by line 31.	\$0
33. 2017 total taxable value. Enter amount on line 18.	\$212,449,257
34. 2017 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0/\$100
35. 2017 rollback tax rate. Adds lines 27 and 34.	\$1.170000/\$100

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.

36. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁷ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
37. 2017 total taxable value. Enter the amount from line 33 of the Rollback Tax Rate Worksheet.	\$212,449,257
38. Additional rate for pollution control. Divide line 36 by line 37 and multiply by \$100.	\$0/\$100
39. 2017 rollback tax rate, adjusted for pollution control. Add line 38 and line 35.	\$1.170000/\$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)	\$1.201699
Rollback tax rate (Line 35)	\$1.170000
Rollback tax rate adjusted for pollution control (Line 39)	\$1.170000

STEP 5: School District Representative Name and Signature

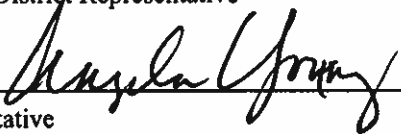
Enter the name of the person preparing the tax rate as authorized by the school board.

print here

Printed Name of School District Representative

sign here _____

School District Representative



⁶Tex. Tax Code Section 26.08(n)

⁷Tex. Tax Code Section 26.045(d)

⁸Tex. Tax Code Section 26.045(i)

2016 Effective Tax Rate Worksheet Hughes Springs ISD

Date: 07/26/2019 11:47 AM

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).	\$339,689,099
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 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 advise of your legal counsel.) ² C. Add A and B.	\$21,854,526 \$0 \$21,854,526
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$317,834,573
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).	\$1.119046/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value: A. Original 2015 ARB Values: B. 2015 values resulting from final court decisions: C. 2015 value loss. Subtract B from A.	\$0 \$0 \$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$317,834,573
7. 2015 taxable value of property in territory the school deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory.	\$0
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 or goods-in-transit exemptions. A. Absolute exemptions. Use 2015 market value: B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: C. Value loss: Add A and B.	\$599,111 \$1,469,899 \$2,069,010

<p>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 properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.</p> <p>A. 2015 market value:</p> <p>B. 2016 productivity or special appraised value:</p> <p>C. Value loss. Subtract B from A.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>
<p>10. Total adjustments for lost value. Add lines 7, 8C and 9C.</p>	<p>\$2,069,010</p>
<p>11. 2015 adjusted taxable value. Subtract Line 10 from Line 6.</p>	<p>\$315,765,563</p>
<p>12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	<p>\$3,533,561</p>
<p>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.</p>	<p>\$1,013</p>
<p>14. Adjusted 2015 taxes with refunds. Add Lines 12 and 13.</p>	<p>\$3,534,574</p>
<p>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.</p> <p>A. Certified values only:³</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:</p> <p>C. Total value. Subtract B from A.</p>	<p>\$248,964,486</p> <p>\$-0</p> <p>\$248,964,486</p>
<p>16. 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 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.</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 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.</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$1,740,917</p> <p>\$0</p> <p>\$1,740,917</p>

17. 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. ⁴	\$22,154,887
B. Enter 2016 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 advise of your legal counsel.) ⁵	\$0
C. Add A and B.	\$22,154,887
18. 2016 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$228,550,516
19. Total 2016 taxable value of properties in territory annexed after Jan. 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 taxing unit after Jan. 1, 2015, and be located in a new improvement.	\$3,020,790
21. Total adjustments to the 2016 taxable value. Add Lines 19 and 20.	\$3,020,790
22. 2016 adjusted taxable value. Subtract Line 21 from Line 18.	\$225,529,726
23. 2016 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$1.567231/\$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/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

2016 Rollback Tax Rate Worksheet Hughes Springs ISD

Date: 07/26/2019

25. Maintenance and operations (M&O) 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 0.6667	\$1.0000/\$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).	\$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 also 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. B. If using unencumbered funds, subtract unencumbered fund amount used from 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. Total: Subtract B and C from A.	\$0 \$0 \$0 \$0
29. Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2016 debt. Subtract line 29 from line 28D.	\$0
31. Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
32. 2016 debt adjusted for collections. Divide line 30 by line 31.	\$0
33. 2016 total taxable value. Enter amount on line 18.	\$228,550,516
34. 2016 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0/\$100
35. 2016 rollback tax rate. Adds lines 27 and 34.	\$1.170000/\$100

2015 Effective Tax Rate Worksheet Hughes Springs ISD

Date: 07/26/2019 11:48 AM

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).	\$335,910,931
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. ¹ B. Enter 2014 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 advise of your legal counsel.) ² C. Add A and B.	\$26,779,073 \$0 \$26,779,073
3. Preliminary 2014 adjusted taxable value. Subtract Line 2 from Line 1.	\$309,131,858
4. 2014 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).	\$1.119046/\$100
5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value: A. Original 2014 ARB Values: B. 2014 values resulting from final court decisions: C. 2014 value loss. Subtract B from A.	\$0 \$0 \$0
6. 2014 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$309,131,858
7. 2014 taxable value of property in territory the school deannexed after Jan. 1, 2014. Enter the 2014 value of property in deannexed territory.	\$18,390
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 or goods-in-transit exemptions. Note: The residence homestead exemption for school districts increases to \$25,000 for the 2015 tax year. ³ A. Absolute exemptions. Use 2014 market value: B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: C. Value loss: Add A and B.	\$55,740 \$1,224,180 \$1,279,920

<p>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 properties that qualified in 2015 for the first time; do not use properties that qualified in 2014.</p> <p>A. 2014 market value:</p> <p>B. 2015 productivity or special appraised value:</p> <p>C. Value loss. Subtract B from A.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>
<p>10. Total adjustments for lost value. Add lines 7, 8C and 9C.</p>	<p>\$1,298,310</p>
<p>11. 2014 adjusted taxable value. Subtract Line 10 from Line 6.</p>	<p>\$307,833,548</p>
<p>12. Adjusted 2014 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	<p>\$3,444,799</p>
<p>13. Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded by the district for tax years preceding tax year 2014. 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>	<p>\$3,104</p>
<p>14. Adjusted 2014 taxes with refunds. Add Lines 12 and 13.</p>	<p>\$3,447,903</p>
<p>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.</p> <p>A. Certified values only:⁴</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:</p> <p>C. Total value. Subtract B from A.</p>	<p>\$339,466,160</p> <p>\$-0</p> <p>\$339,466,160</p>
<p>16. 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 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.</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 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>C. Total value under protest or not certified: Add A and B.</p>	<p>\$509,136</p> <p>\$0</p> <p>\$509,136</p>

17. 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. ⁵	\$21,854,526
B. Enter 2015 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 advise of your legal counsel.) ⁶	\$0
C. Add A and B.	\$21,854,526
18. 2015 total taxable value. Add Lines 15C and 16C. Subtract Line 17.	\$318,120,770
19. Total 2015 taxable value of properties in territory annexed after Jan. 1, 2014. Include both real and personal property. Enter the 2015 value of property in 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 taxing unit after Jan. 1, 2014, and be located in a new improvement.	\$2,475,720
21. Total adjustments to the 2015 taxable value. Add Lines 19 and 20.	\$2,475,720
22. 2015 adjusted taxable value. Subtract Line 21 from Line 18.	\$315,645,050
23. 2015 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$1.092335/\$100
24. 2015 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/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.04(a-1) and (c-1)

⁴Tex. Tax Code Section 26.012(6)

⁵Tex. Tax Code Section 26.012(6)(A)(i)

⁶Tex. Tax Code Section 26.012(6)(A)(ii)

2015 Rollback Tax Rate Worksheet Hughes Springs ISD

Date: 07/26/2019

25. Maintenance and operations (M&O) 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 0.6667	\$1.0000/\$100
27. 2015 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).	\$1.138146/\$100
28. Total 2015 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 also 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. B. If using unencumbered funds, subtract unencumbered fund amount used from 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. Total: Subtract B and C from A.	\$0 \$0 \$0 \$0
29. Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2015 debt. Subtract line 29 from line 28D.	\$0
31. Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
32. 2015 debt adjusted for collections. Divide line 30 by line 31.	\$0
33. 2015 total taxable value. Enter amount on line 18.	\$318,120,770
34. 2015 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0/\$100
35. 2015 rollback tax rate. Adds lines 27 and 34.	\$1.138146/\$100

2019 Tax Rate Calculation Worksheet

Date: 07/31/2019 09:41 AM

School Districts

Hughes Springs ISD

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

This worksheet is provided 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.	
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).	\$264,725,383
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	\$25,425,857
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.	\$25,425,857
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$239,299,526
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).	\$1.119046/\$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.	\$239,299,526
7. 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.	\$9,000
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: B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: C. Value loss. Add A and B.	\$1,070 \$1,317,004 \$1,318,074
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: B. 2019 productivity or special appraised value: C. Value loss. Subtract B from A.	\$0 \$0 \$0
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$1,327,074
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$237,972,452
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,663,021
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.	\$5,470
14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$2,668,491
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 B. Pollution control and energy storage 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.	\$287,534,245 \$-0 \$287,534,245

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.	\$84,260
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.	\$0
C. Total value under protest or not certified: Add A and B.	\$84,260
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	\$0
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	\$0
C. Add A and B.	\$0
18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$287,618,505
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.	\$3,656,460
21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.	\$3,656,460
22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.	\$283,962,045
23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$0.939735/\$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/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(6)

³Tex. Tax Code Section 26.012(6)

⁴Tex. Tax Code Section 26.012(6)(A)(i)

⁵Tex. Tax Code Section 26.012(6)(A)(ii)

STEP 2: Voter-Approval Tax Rate

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 rollback tax rate.

Voter-Approval Tax Rate Activity	Amount/Rate
<p>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 State Aid Template for 2019-2020 to determine state compression percentage and the district enrichment tax rate (DTR).</p> <p>A. The rate per \$100 of taxable value that is equal to the 2019 state compression percentage plus \$1.00</p> <p style="text-align: right;">\$0.9300</p> <p>B. The greater of:</p> <p>(i) 2018 M&O - (\$1.00 + DTR reduction)</p> <p style="padding-left: 20px;">OR</p> <p>(ii) \$0.04 per \$100 of taxable value</p> <p style="text-align: right;">\$0.105300</p> <p>C. Add A and B.</p> <p style="text-align: right;">\$1.035300</p>	
<p>26. Total 2019 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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>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:</p> <p style="text-align: right;">\$0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">\$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 instructional facilities allotment program.</p> <p style="text-align: right;">\$0</p> <p>D. Adjust debt: Subtract B and C from A.</p> <p style="text-align: right;">\$0</p>	
<p>27. Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	\$0
<p>28. Adjusted 2019 debt. Subtract line 27 from line 26D.</p>	\$0
<p>29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.00%
<p>30. 2019 debt adjusted for collections. Divide line 30 by line 31.</p>	\$0

31. 2019 total taxable value. Enter amount on line 18.	\$287,618,505
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0/\$100
33. 2019 voter-approval tax rate. Adds lines 25 and 33.	\$1.035300/\$100

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.

34. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). ⁶ Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. ⁸	\$0
35. 2019 total taxable value. Enter the amount from line 33 of the Rollback Tax Rate Worksheet.	\$287,618,505
36. Additional rate for pollution control. Divide line 34 by line 35 and multiply by \$100.	\$0/\$100
37. 2019 rollback tax rate, adjusted for pollution control. Add line 36 and line 33.	\$1.035300/\$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)	\$0.939735
Voter-Approval Tax Rate (Line 33)	\$1.035300
Rollback tax rate adjusted for pollution control (Line 37)	\$1.035300

STEP 5: School District Representative Name and Signature

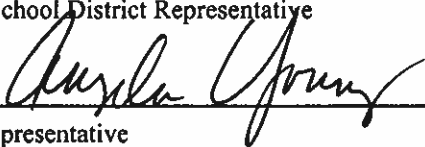
Enter the name of the person preparing the tax rate as authorized by the school board.

print here

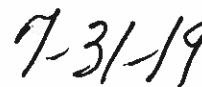
Printed Name of School District Representative

sign here

School District Representative



Date



⁶Tex. Tax Code Section 26.045(d)

⁷Tex. Tax Code Section 26.045(i)