

2020 Tax Rate Calculation Worksheet

School Districts

2020 Poteet 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 no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

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.

Line	No-New-Revenue Tax Rate Activity	Amount/Rate
		\$424,455,079
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2).[1]	
2.	2019 tax ceilings. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[2]	\$47,044,812
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$377,410,267
4.	2019 total adopted tax rate	\$1.397084
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$74,500,000
	B. 2019 values resulting from final court decisions:	\$40,000,000
	C. 2019 value loss. Subtract B from A.[3]	\$34,500,000
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6.	34,500,000
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$411,910,267
9.	2019 taxable value of property in territory the school deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$439,240
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$1,841,150

	C. Value loss. Add A and B.[6]	\$2,280,390
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$2,280,390
13.	2019 adjusted taxable value. Subtract Line 12 from Line 8.	\$409,629,877
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100.	\$5,722,873
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8]	\$35,008
16.	Adjusted 2019 levy with refunds Add Lines 14 and 15.[9] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2019 from the result.	\$5,757,881
17.	Total 2020 taxable value on the 2020 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 19). These homesteads include homeowners age 65 or older or disabled.[10]	
	A. Certified values.[11]	\$460,347,499
	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.	\$460,347,499
18.	Total value of properties under protest or not included on certified appraisal roll. [12]	
	A. 2020 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 under protest.[13]	\$1,904,525
	B. 2020 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 also 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 not on the roll.[14]>	\$0
	C. Total value under protest or not certified:. Add A and B.	\$1,904,525
19.	2020 tax ceilings Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[15]	\$49,838,661
20.	2020 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$412,413,363
21.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed by the school district.	\$0
22.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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	\$66,696,509

must have been brought into the school district after Jan. 1, 2019, and be located in a new improvement.

23.	Total adjustments to the 2020 taxable value. Add Lines 21 and 22.	\$66,696,509
24.	Adjusted 2020 taxable value. Subtract Line 23 from Line 20.	\$345,716,854
25.	2020 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100.	\$1.665490 /\$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

Line	Voter Approval Tax Rate Activity	Amount/Rate
26.	2020 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school district's maximum compressed rate based on guidance from the TEA. [25]	\$.916400
27.	2020 enrichment tax rate (DTR). Enter the greater of A and B. [26]	\$.138084
	A. Enter the district's 2019 DTR, minus any required reduction under Education Code Section 48.202(f)	\$.138084
	B. Enter \$.05 per \$100 of taxable value, if governing body of school district adopts \$.05 by unanimous vote. If not adopted by unanimous vote, enter \$.04 per \$100. [27]	\$.040000
28.	2020 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$.17 and the product of the state compression percentage multiplied by \$1.00. [28]	\$1.054484
29.	Total 2020 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on the 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 and M&O expenses. A. Debt includes contractual payments to the 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 paymetns. Enter debt amount:	1,962,875
	B. Subtract unencumbered fund amount used to reduce total debt.	242,607
	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.	307,324
	D. Adjust debt: Subtract B from C and from A.	1,412,944
30.	Certified 2019 excess debt collections. Enter the amount certified by the collector. [29]	0
31.	Adjusted 2020 debt. Subtract line 30 from line 29D.	1,412,944
32.	2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [30]	100.00 %
	A. Enter the 2020 anticipated collection rate certified by the collector. [31]	100.00 %
	B. Enter the 2019 actual collection rate	91.98 %
	C. Enter the 2018 actual collection rate	91.98 %
	D. Enter the 2017 actual collection rate	91.42 %
33.	2020 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2020 to the result.	1,412,944
34.	2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	412,413,363
35.	2020 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	0.342603
36.	2020 voter-approval tax rate. Add Lines 28 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education code, add teh NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 36 [32]	1.397087

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	Activity	Amount/Rate
37	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [33]. The school district shall provide its tax assessor/collector with a copy of the letter [34].	\$0
38	2020 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$412,413,363
39	Additional rate for pollution control. Divide Line 37 by Line 38 and multiply by \$100.	\$0.000000
40	2020 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.397087

STEP 4: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate (Line 24)	\$1.665490
Voter-Approval Tax Rate (Line 40)	\$1.397087

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: Done by Foteet ISD.
Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

2019 Tax Rate Calculation Worksheet

Date: 08/01/2019 11:10 AM

School Districts

Poteet ISD

School District's Name

Phone (area code and number)

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

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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).	\$335,333,406
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	\$38,984,091
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.	\$38,984,091
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$296,349,315
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).	\$1.470131/\$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.	\$296,349,315
7. 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.	\$28,900
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:	\$113,350
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$3,790,765
C. Value loss. Add A and B.	\$3,904,115
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.	\$0
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$3,933,015
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$292,416,300
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$4,298,902
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.	\$6,286
14. Adjusted 2018 taxes with refunds. Add Lines 12 and 13.	\$4,305,188
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	\$461,530,158
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.	\$461,530,158

<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>\$641,153</p> <p>\$0</p> <p>\$641,153</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>\$45,885,882</p> <p>\$0</p> <p>\$45,885,882</p>
<p>18. 2019 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p>\$416,285,429</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>\$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>\$25,264,118</p>
<p>21. Total adjustments to the 2019 taxable value. Add Lines 19 and 20.</p>	<p>\$25,264,118</p>
<p>22. 2019 adjusted taxable value. Subtract Line 21 from Line 18.</p>	<p>\$391,021,311</p>
<p>23. 2019 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.</p>	<p>\$1.101011/\$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>\$0.000000/\$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> <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="text-align: right;">\$0.138100</p> <p style="text-align: center;">OR</p> <p>(ii) \$0.04 per \$100 of taxable value</p> <p style="text-align: right;">\$1.068100</p> <p>C. Add A and B.</p>	
<p>26. Total 2019 debt to be paid with property tax revenue.</p> <p>Debt means the interest and principal that will be paid on debts that:</p> <p>(1) Are paid by property taxes,</p> <p>(2) Are secured by property taxes,</p> <p>(3) Are scheduled for payment over a period longer than one year, and</p> <p>(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> <p style="text-align: right;">\$1,968,075</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">\$270,900</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;">\$327,586</p> <p>D. Adjust debt: Subtract B and C from A.</p> <p style="text-align: right;">\$1,369,589</p>	
27. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
28. Adjusted 2019 debt. Subtract line 27 from line 26D.	\$1,369,589
29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
30. 2019 debt adjusted for collections. Divide line 30 by line 31.	\$1,369,589

31. 2019 total taxable value. Enter amount on line 18.	\$416,285,429
32. 2019 debt tax rate. Divide line 30 by line 31 and multiply by \$100.	\$0.329002/\$100
33. 2019 voter-approval tax rate. Adds lines 25 and 33.	\$1.397102/\$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.	\$416,285,429
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.	\$1.397102/\$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)	\$1.101011
Voter-Approval Tax Rate (Line 33)	\$1.397102
Rollback tax rate adjusted for pollution control (Line 37)	\$1.397102

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)

2018 Tax Rate Calculation Worksheet

Date: 08/05/2018 01:08 PM

School Districts

Poteet ISD

School District's Name

Phone (area code and number)

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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).	\$269,117,226
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 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 C. Add A and B.	\$32,421,417 \$0 \$32,421,417
3. Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$236,695,809
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).	\$1.499000/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value: A. Original 2017 ARB Values: B. 2017 values resulting from final court decisions: C. 2017 value loss. Subtract B from A.	\$0 \$0 \$0

6. 2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$236,695,809
7. 2017 taxable value of property in territory the school deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.	\$28,990
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: B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: C. Value loss. Add A and B.	\$113,350 \$3,790,765 \$3,904,115
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: B. 2018 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.	\$3,933,105
11. 2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$232,762,704
12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$3,489,112
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.	\$6,286
14. Adjusted 2017 taxes with refunds. Add Lines 12 and 13.	\$3,495,398
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 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.	\$334,843,940 \$-0 \$334,843,940

<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>\$3,167,717</p> <p>\$0</p> <p>\$3,167,717</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>\$37,916,076</p> <p>\$0</p> <p>\$37,916,076</p>
<p>18. 2018 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.</p>	<p>\$300,095,581</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>\$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>\$28,312,260</p>
<p>21. Total adjustments to the 2018 taxable value. Add Lines 19 and 20.</p>	<p>\$28,312,260</p>
<p>22. 2018 adjusted taxable value. Subtract Line 21 from Line 18.</p>	<p>\$271,783,321</p>
<p>23. 2018 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.</p>	<p>\$1.286097/\$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>\$0.000000/\$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).	\$1.169589/\$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.	\$1,958,378 \$0 \$1,056,462 \$901,916
29. Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2018 debt. Subtract line 29 from line 28D.	\$901,916
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.	\$901,916
33. 2018 total taxable value. Enter amount on line 18.	\$300,095,581
34. 2018 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.300542/\$100
35. 2018 rollback tax rate. Adds lines 27 and 34.	\$1.470131/\$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.	\$300,095,581
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.	\$1.470131/\$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)	\$1.286097
Rollback tax rate (Line 35)	\$1.470131
Rollback tax rate adjusted for pollution control (Line 39)	\$1.470131

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 26.08(n)

⁷Tex. Tax Code Section 26.045(d)

⁸Tex. Tax Code Section 26.045(i)

2017 Tax Rate Calculation Worksheet

Date: 08/02/2017 04:02 PM

School Districts

Poteet 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).	\$260,248,550
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 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 C. Add A and B.	\$30,999,739 \$0 \$30,999,739
3. Preliminary 2016 adjusted taxable value. Subtract Line 2 from Line 1.	\$229,248,811
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).	\$1.499000/\$100
5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value: A. Original 2016 ARB Values: B. 2016 values resulting from final court decisions: C. 2016 value loss. Subtract B from A.	\$371,020 \$300,000 \$71,020
6. 2016 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$229,319,831
7. 2016 taxable value of property in territory the school deannexed after Jan. 1, 2016. Enter the 2016 value of property in deannexed territory.	\$27,370

<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>\$84,430</p> <p>\$2,503,910</p> <p>\$2,588,340</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>\$0</p> <p>\$0</p> <p>\$0</p>
<p>10. Total adjustments for lost value. Add Lines 7, 8C and 9C.</p>	<p>\$2,615,710</p>
<p>11. 2016 adjusted taxable value. Subtract Line 10 from Line 6.</p>	<p>\$226,704,121</p>
<p>12. Adjusted 2016 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	<p>\$3,398,294</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>\$15,414</p>
<p>14. Adjusted 2016 taxes with refunds. Add Lines 12 and 13.</p>	<p>\$3,413,708</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>\$271,629,225</p> <p>\$-0</p> <p>\$271,629,225</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.	\$0
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.	\$0
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	\$32,518,765
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.	\$32,518,765
18. 2017 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$239,110,460
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.	\$7,741,702
21. Total adjustments to the 2017 taxable value. Add Lines 19 and 20.	\$7,741,702
22. 2017 adjusted taxable value. Subtract Line 21 from Line 18.	\$231,368,758
23. 2017 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$1.475440/\$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 1/2 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: 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.	\$1,963,250 \$105,133 \$1,071,442 \$786,675
29. Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2017 debt. Subtract line 29 from line 28D.	\$786,675
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.	\$786,675
33. 2017 total taxable value. Enter amount on line 18.	\$239,110,460
34. 2017 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.329000/\$100
35. 2017 rollback tax rate. Adds lines 27 and 34.	\$1.499000/\$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.	\$239,110,460
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.	\$1.499000/\$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)	\$1.475440
Rollback tax rate (Line 35)	\$1.499000
Rollback tax rate adjusted for pollution control (Line 39)	\$1.499000

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 26.08(n)

⁷Tex. Tax Code Section 26.045(d)

⁸Tex. Tax Code Section 26.045(i)

2016 Effective Tax Rate Worksheet

Poteet ISD

Date: 08/09/2016 10:41 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).	\$246,618,703
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.	\$28,783,869 \$0 \$28,783,869
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$217,834,834
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).	\$1.419000/\$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.	\$217,834,834
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.	\$341,110 \$2,713,122 \$3,054,232

<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>\$3,054,232</p>
<p>11. 2015 adjusted taxable value. Subtract Line 10 from Line 6.</p>	<p>\$214,780,602</p>
<p>12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	<p>\$3,047,736</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>\$13,427</p>
<p>14. Adjusted 2015 taxes with refunds. Add Lines 12 and 13.</p>	<p>\$3,061,163</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>\$261,484,160</p> <p>\$-0</p> <p>\$261,484,160</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>\$478,342</p> <p>\$0</p> <p>\$478,342</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 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 C. Add A and B.	 \$30,419,648 \$0 \$30,419,648
18. 2016 total taxable value. Add Lines 15C and 16C. Subtract Line 17C.	\$231,542,854
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.	\$7,249,673
21. Total adjustments to the 2016 taxable value. Add Lines 19 and 20.	\$7,249,673
22. 2016 adjusted taxable value. Subtract Line 21 from Line 18.	\$224,293,181
23. 2016 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$1.364804/\$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 Poteet ISD

Date: 08/09/2016

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.	\$761,859
29. Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2016 debt. Subtract line 29 from line 28D.	\$761,859
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.	\$761,859
33. 2016 total taxable value. Enter amount on line 18.	\$231,542,854
34. 2016 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.329035/\$100
35. 2016 rollback tax rate. Adds lines 27 and 34.	\$1.499035/\$100