

**2019 Water District Tax Calculations**

VISTA OAKS MUD

August 1, 2019

**Rollback Worksheet**

1.	2018 average appraised value of residence homestead	\$	302,482
2.	2018 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$	0
3.	2018 average taxable value of residence homestead (line 1 minus line 2)	= \$	302,482
4.	2018 adopted M&O tax rate (per \$100 of value)	x \$	0.1800 /\$100
5.	2018 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	= \$	544.47
6.	Highest M&O tax on average residence homestead with increase (multiply line 5 by 1.08)	= \$	588.03
7.	2019 average appraised value of residence homestead	\$	305,584
8.	2019 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$	0
9.	2019 average taxable value of residence homestead (line 7 minus line 8)	= \$	305,584
10.	<b>Highest 2019 M&amp;O Tax Rate</b> (line 6 divided by line 9, multiply by 100)	\$	<b>0.1924 /\$100</b>
11.	<b>2019 Debt Tax Rate</b>	+ \$	<b>0.1500 /\$100</b>
12.	2019 Contract Tax Rate	+ \$	<b>0.0000 /\$100</b>
13.	<b>2019 Rollback Tax Rate</b> (add lines 10, 11, and 12)	= \$	<b>0.3424 /\$100</b>

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