

Appendix 6:

Water District Tax Rate Rollback Worksheet

Line	Maintenance and Operations (M&O) Rate:	Amount / Rate
1.	2016 average appraised value of residence homestead.	\$ 218,481.00
2.	2016 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ 51,812.00
3.	2016 average taxable value of residence homestead (Line 1 minus Line 2).	\$ 166,669.00
4.	2016 adopted M&O tax rate (per \$100 of value).	0.3774
5.	2016 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$ 629.01
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$ 679.33
7.	2017 average appraised value of residence homestead.	\$ 245,156.00
8.	2017 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ 61,597.00
9.	2017 average taxable value of residence homestead (Line 7 minus Line 8).	\$ 183,559.00
10.	Highest 2017 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	0.3701
11.	2017 Debt Tax Rate.	0.0085
12.	2017 Contract Tax Rate.	
13.	2017 Rollback Tax Rate (add Lines 10, 11 and 12).	0.3786

This is the highest rate that the water district may adopt without triggering a rollback.
 The Comptroller's office provides this sample worksheet as a service to water districts.

Wells Branch MUD - Calculation for 2017 Rollback Tax Rate