

## Appendix 6:

# Water District Tax Rate Rollback Worksheet

Line	Maintenance and Operations (M&O) Rate:	Amount / Rate
1.	2015 average appraised value of residence homestead.	\$ 260,672.00
2.	2015 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ -
3.	2015 average taxable value of residence homestead (Line 1 minus Line 2).	\$ 260,672.00
4.	2015 adopted M&O tax rate (per \$100 of value).	0.2600
5.	2015 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$ 677.75
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$ 731.97
7.	2016 average appraised value of residence homestead.	\$ 276,744.00
8.	2016 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ -
9.	2016 average taxable value of residence homestead (Line 7 minus Line 8).	\$ 276,744.00
10.	Highest 2016 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	0.2645
11.	2016 Debt Tax Rate.	0.7300
12.	2016 Contract Tax Rate.	0.0000
13.	2016 Rollback Tax Rate (add Lines 10, 11 and 12).	0.9945

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.

Williamson Co MUD No. 15 - 2016 Rollback Calculation