

## 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.   | \$ 275,967.00 |
| 2.   | 2016 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions). | \$ -          |
| 3.   | 2016 average taxable value of residence homestead (Line 1 minus Line 2).   | \$ 275,967.00 |
| 4.   | 2016 adopted M&O tax rate (per \$100 of value).  | 0.1700        |
| 5.   | 2016 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).                                | \$ 469.14     |
| 6.   | Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).                                  | \$ 506.68     |
| 7.   | 2017 average appraised value of residence homestead.   | \$ 290,739.00 |
| 8.   | 2017 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions). | \$ -          |
| 9.   | 2017 average taxable value of residence homestead (Line 7 minus Line 8).   | \$ 290,739.00 |
| 10.  | Highest 2017 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).   | 0.1743        |
| 11.  | 2017 Debt Tax Rate.  | 0.7700        |
| 12.  | 2017 Contract Tax Rate.  | 0.0000        |
| 13.  | 2017 Rollback Tax Rate (add Lines 10, 11 and 12).  | 0.9443        |

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 - 2017 Rollback Calculation