

Water District Tax Rate Rollback Worksheet

Line	Maintenance and Operations (M&O) Rate:	Amount / Rate
1.	2017 average appraised value of residence homestead.	\$ 288,827.00
2.	2017 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ -
3.	2017 average taxable value of residence homestead (Line 1 minus Line 2).	\$ 288,827.00
4.	2017 adopted M&O tax rate (per \$100 of value).	0.1300
5.	2017 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$ 375.48
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$ 405.51
7.	2018 average appraised value of residence homestead.	\$ 294,510.00
8.	2018 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ -
9.	2018 average taxable value of residence homestead (Line 7 minus Line 8).	\$ 294,510.00
10.	Highest 2018 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	0.1377
11.	2018 Debt Tax Rate.	0.7700
12.	2018 Contract Tax Rate.	0.0000
13.	2018 Rollback Tax Rate (add Lines 10, 11 and 12).	0.9077

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 - 2018 Rollback Calculation