

Water District Tax Rate Rollback Worksheet

Line	Maintenance and Operations (M&O) Rate:	Amount / Rate
1.	2018 average appraised value of residence homestead.	\$ 293,847.77
2.	2018 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ -
3.	2018 average taxable value of residence homestead (Line 1 minus Line 2).	\$ 293,847.77
4.	2018 adopted M&O tax rate (per \$100 of value).	0.1000
5.	2018 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$ 293.85
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$ 317.36
7.	2019 average appraised value of residence homestead.	\$ 309,524.37
8.	2019 general exemptions available for the average homestead (excluding senior citizen's or disable person's exemptions).	\$ -
9.	2019 average taxable value of residence homestead (Line 7 minus Line 8).	\$ 309,524.37
10.	Highest 2019 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	0.1025
11.	2019 Debt Tax Rate.	0.6700
12.	2019 Contract Tax Rate.	0.0000
13.	2019 Rollback Tax Rate (add Lines 10, 11 and 12).	0.7725

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 - 2019 Rollback Calculation