

2016 - 0.27 / \$100

2017 - 0.27 / \$100

2017

2016 Water District Tax Rate Rollback Worksheet

Line	Maintenance and Operations (M&O) Rate:	Amount/Rate
1.	2015 average appraised value of residence homestead.	\$ 234,042
2.	2015 general exemptions available for the average homestead (excluding age 65 or older or disabled persons exemptions).	-\$ 46,809
3.	2015 average taxable value of residence homestead (Line 1 minus Line 2).	\$ 187,233
4.	2015 adopted M&O tax rate (per \$100 of value).	\$ 0.25 / \$100
5.	2015 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$ 93.616
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$ 101.185
7.	2016 average appraised value of residence homestead.	\$ 246,877
8.	2016 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	-\$ 49,275
9.	2016 average taxable value of residence homestead (Line 7 minus Line 8).	\$ 197,102
10.	Highest 2016 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100)	\$ 0.0512 / \$100
11.	2016 Debt Tax Rate.	\$ 0.22 / \$100
12.	2016 Contract Tax Rate	\$ / \$100
13.	2016 Rollback Tax Rate (add Lines 10, 11 and 12).	\$ 0.2712

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.