

**Water District Tax Rate Rollback Worksheet  
EMERALD FOREST U.D.**

**Maintenance and Operatons (M & O) Rate:**

1.	2016 average appraised value for residence homestead	\$	145,938	
2.	2016 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	0	
3.	2016 (Line 1 minus line 2)	\$	145,938	
4.	2016 adopted M & O tax rate (per \$100 of value)	\$	.25000/\$100	
5.	2016 M & O tax on average residence homestead	\$	364.84	
6.	Percentage increase to the M & O taxes		8%	
7.	Highest M & O tax on average residence homestead with increase (multiply line 5 by 1.08)	\$	393.99	
8.	2017 average appraised value of residence homestead	\$	158,511	
9.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	0	
10.	2017 average taxable value of residence homestead	\$	158,511	
11.	Highest 2017 M & O Tax Rate	\$	.24855/\$100	
12.	2017 Debt Tax Rate	\$	.40500/\$100	
13.	2017 Contract Tax Rate	\$	.00000/\$100	
14.	2017 Rollback Tax Rate (add lines 11, 12 and 13)	\$	.65355/\$100	
15.	Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2016 tax rate X .0799 / line 10)	\$	.65620/\$100	