

2018 Tax Rate Calculation Worksheet

Harris County Emergency Services District No. 80
 123 Diamondhead Blvd.
 Crosby, Texas 77532

(713) 984-8222

SECTION 1: Effective Tax Rate (No New Taxes)		
Line	Effective Tax Rate Activity	Amount/Rate
1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code §25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$ 1,831,933,702
2.	2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.	\$ 0
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,831,933,702
4.	2017 total adopted tax rate.	\$ 0.04833/\$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$ _____ B. 2017 values resulting from final court decisions: - \$ _____ C. 2017 value loss. Subtract B from A.	\$ 1,619,480
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 1,833,553,182
7.	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory.	\$ 0
8.	2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions. A. Absolute exemptions. Use 2017 market value: \$ _____ B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: - \$ _____ C. Value loss. Add A and B.	\$ 7,384,578

Line	Effective Tax Rate Activity	Amount/Rate
9.	<p>2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.</p> <p>A. 2017 market value: \$ _____</p> <p>B. 2018 productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A.</p>	<p>\$ 1,736,584</p>
10.	<p>Total adjustments for lost value. Add Lines 7, 8C and 9C.</p>	<p>\$ 9,121,162</p>
11.	<p>2017 adjusted taxable value. Subtract Line 10 from Line 6</p>	<p>\$ 1,824,432,020</p>
12.	<p>Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.</p>	<p>\$ 881,748</p>
13.	<p>Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code §25.25(b) and (c) corrections and Tax Code §31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.</p>	<p>\$ 4,974</p>
14.	<p>Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0.</p>	<p>\$ 0</p>
15.	<p>Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.</p>	<p>\$ 886,722</p>
16.	<p>Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller: - \$ 0.00</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0.00</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. - \$ 0.00</p> <p>E. Total 2018 value. Add A and B, then subtract C and D.</p>	<p>\$ 1,667,026,441</p>

Line	Effective Tax Rate Activity	Amount/Rate
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p> <p style="text-align: right;">\$128,575,507</p> <p>B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.</p> <p style="text-align: right;">\$104,169,637</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p style="text-align: right;">\$ 232,745,144</p>
18.	<p>2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step.</p>	<p style="text-align: right;">\$ 0</p>
19.	<p>2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.</p>	<p style="text-align: right;">\$ 1,899,771,585</p>
20.	<p>Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed.</p>	<p style="text-align: right;">\$ 335,116</p>
21.	<p>Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018.</p>	<p style="text-align: right;">\$ 74,186,665</p>
22.	<p>Total adjustments to the 2018 taxable value. Add Lines 20 and 21.</p>	<p style="text-align: right;">\$ 74,521,781</p>
23.	<p>2018 adjusted taxable value. Subtract Line 22 from Line 19.</p>	<p style="text-align: right;">\$ 1,825,249,804</p>
24.	<p>2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.</p>	<p style="text-align: right;">\$ 0.04858/\$100</p>
25.	<p>COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate.</p>	<p style="text-align: right;">\$ N/A</p>

SECTION 2: Rollback Tax Rate

Line	Rollback Tax Rate Activity	Amount/ Rate
26.	2017 maintenance and operations (M&O) tax rate.	\$ 0.04833/\$100
27.	2017 adjusted taxable value. Enter the amount from Line 11.	\$ 1,824,432,020
28.	<p>2017 M&O Taxes.</p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. \$881,748</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$ 0.00</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0. + \$ 0.00</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. + \$ 0.00</p> <p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code §25.25(b) and (c) corrections and Tax Code §31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. + \$4,974</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$ 0.00</p> <p>G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0. + \$ 0.00</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	\$ 886,722
29.	2018 adjusted taxable value. Enter Line 23 from the <i>Effective Tax Rate Worksheet</i> .	\$ 1,825,249,804
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ 0.04858/\$100

Line	Rollback Tax Rate Activity	Amount/ Rate
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$ 0.05246/\$100
32.	<p>Total 2018 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p style="text-align: right;">- \$0</p> <p>C. Subtract amount paid from other resources.</p> <p style="text-align: right;">- \$0</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	\$ 0
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$ 0
34.	Adjusted 2018 debt. Subtract Line 33 from Line 32D.	\$ 0
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2018 debt adjusted for collections. Divide Line 34 by Line 35	\$ 0
37.	2018 total taxable value. Enter the amount on Line 19.	\$ 1,899,771,585
38.	2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ 0.00/\$100
39.	2018 rollback tax rate. Add Lines 31 and 38.	\$ 0.05246/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	\$ N/A
SECTION 3: Additional Sales Tax to Reduce Property Taxes – NOT Applicable to Emergency Services Districts		
Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. Taxing units that adopted the sales tax before November 2017, skip this line.	\$ N/A

42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. - or - Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$	N/A
43.	2018 total taxable value. Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$	N/A
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$	N/A
45.	2018 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$	N/A
46.	2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	\$	N/A
47.	2018 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the <i>Rollback Tax Rate Worksheet</i> .	\$	N/A
48.	2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$	N/A

SECTION 4: Additional Rollback Protection for Pollution Control – NOT Applicable to Emergency Services Districts

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter. See Chapter 3 , the Rollback Rate, for more details.	\$ N/A
50.	2018 total taxable value. Enter the amount from Line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$ N/A
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ N/A
52.	2018 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$ N/A

SECTION 5: Total Tax Rate

Indicate the applicable total tax rate calculated above:

Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$	0.04858/\$100
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$	0.05246/\$100
Rollback tax rate adjusted for pollution control (Line 52)	\$	N/A

COVELER & PEELER, P.C., WAS AUTHORIZED BY THE GOVERNING BODY TO PREPARE THE TAX RATE CALCULATION.