

**Water District Tax Rate Rollback Worksheet  
MEMORIAL M.U.D.**

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

|     |   |    |              |  |
|-----|---|----|--------------|--|
| 1.  | 2017 average appraised value for residence homestead  | \$ | 221,445      |  |
| 2.  | 2017 general exemptions available for the average homestead<br>(excluding senior citizen's or disabled person's exemptions) | \$ | 0            |  |
| 3.  | 2017<br>(Line 1 minus line 2)   | \$ | 221,445      |  |
| 4.  | 2017 adopted M & O tax rate (per \$100 of value)  | \$ | .20500/\$100 |  |
| 5.  | 2017 M & O tax on average residence homestead   | \$ | 453.96       |  |
| 6.  | Percentage increase to the M & O taxes  |    | 8%           |  |
| 7.  | Highest M & O tax on average residence homestead with increase<br>(multiply line 5 by 1.08)                                 | \$ | 490.23       |  |
| 8.  | 2018 average appraised value of residence homestead   | \$ | 227,320      |  |
| 9.  | 2018 general exemptions available for the average homestead<br>(excluding senior citizen's or disabled person's exemptions) | \$ | 0            |  |
| 10. | 2018 average taxable value of residence homestead   | \$ | 227,320      |  |
| 11. | Highest 2018 M & O Tax Rate   | \$ | .21565/\$100 |  |
| 12. | 2018 Debt Tax Rate  | \$ | .21000/\$100 |  |
| 13. | 2018 Contract Tax Rate  | \$ | .00000/\$100 |  |
| 14. | 2018 Rollback Tax Rate<br>(add lines 11, 12 and 13)   | \$ | .42565/\$100 |  |
| 15. | Maximum Combined Rollback Rate (per Water Code Sec 49.236)<br>(Line 3 X total 2017 tax rate X .0799 / line 10)              | \$ | .43657/\$100 |  |