

**Water District Tax Rate Rollback Worksheet  
SHASLA P.U.D.**

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

1.	2017 average appraised value for residence homestead	\$ 130,987	
2.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$ 26,197	
3.	2017 (Line 1 minus line 2)	\$ 104,790	
4.	2017 adopted M & O tax rate (per \$100 of value)	\$ .43900/\$100	
5.	2017 M & O tax on average residence homestead	\$ 460.02	
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)	\$ 496.77	
8.	2018 average appraised value of residence homestead	\$ 138,110	
9.	2018 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$ 27,622	
10.	2018 average taxable value of residence homestead	\$ 110,488	
11.	Highest 2018 M & O Tax Rate	\$ .44961/\$100	
12.	2018 Debt Tax Rate	\$ .47100/\$100	
13.	2018 Contract Tax Rate	\$ .00000/\$100	
14.	2018 Rollback Tax Rate (add lines 11, 12 and 13)	\$ .92061/\$100	
15.	Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2017 tax rate X .0799 / line 10)	\$ .96377/\$100	