

**Water District Tax Rate Rollback Worksheet  
SPANISH COVE P.U.D.**

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

1.	2016 average appraised value for residence homestead	\$ 224,772	
2.	2016 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$ 44,954	
3.	2016 (Line 1 minus line 2)	\$ 179,818	
4.	2016 adopted M & O tax rate (per \$100 of value)	\$ .70000/\$100	
5.	2016 M & O tax on average residence homestead	\$ 1,258.72	
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)		\$ 1,359.29
8.	2017 average appraised value of residence homestead	\$ 233,801	
9.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$ 46,760	
10.	2017 average taxable value of residence homestead	\$ 187,041	
11.	Highest 2017 M & O Tax Rate		\$ .72673/\$100
12.	2017 Debt Tax Rate		\$ .00000/\$100
13.	2017 Contract Tax Rate		\$ .00000/\$100
14.	2017 Rollback Tax Rate (add lines 11, 12 and 13)		\$ .72673/\$100
15.	Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2016 tax rate X .0799 / line 10)		\$ .72673/\$100