

**Water District Tax Rate Rollback Worksheet
SPENCER ROAD P.U.D.**

Maintenance and Operatons (M & O) Rate:

1.	2017 average appraised value for residence homestead	\$	234,810	
2.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	0	
3.	2017 (Line 1 minus line 2)	\$	234,810	
4.	2017 adopted M & O tax rate (per \$100 of value)	\$.27000/\$100	
5.	2017 M & O tax on average residence homestead	\$	633.98	
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)	\$	684.63	
8.	2018 average appraised value of residence homestead	\$	239,477	
9.	2018 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	0	
10.	2018 average taxable value of residence homestead	\$	239,477	
11.	Highest 2018 M & O Tax Rate	\$.28588/\$100	
12.	2018 Debt Tax Rate	\$.09000/\$100	
13.	2018 Contract Tax Rate	\$.00000/\$100	
14.	2018 Rollback Tax Rate (add lines 11, 12 and 13)	\$.37588/\$100	
15.	Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2017 tax rate X .0799 / line 10)	\$.38118/\$100	