

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

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

1.	2018 average appraised value for residence homestead	\$	225,732	
2.	2018 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	0	
3.	2018 (Line 1 minus line 2)	\$	225,732	
4.	2018 adopted M & O tax rate (per \$100 of value)	\$	.20500/\$100	
5.	2018 M & O tax on average residence homestead	\$	462.75	
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)	\$	499.72	
8.	2019 average appraised value of residence homestead	\$	234,047	
9.	2019 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	0	
10.	2019 average taxable value of residence homestead	\$	234,047	
11.	Highest 2019 M & O Tax Rate	\$	.21351/\$100	
12.	2019 Debt Tax Rate	\$	.19500/\$100	
13.	2019 Contract Tax Rate	\$	.00000/\$100	
14.	2019 Rollback Tax Rate (add lines 11, 12 and 13)	\$	.40851/\$100	
15.	Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2018 tax rate X .0799 / line 10)	\$	.43223/\$100	