

**Water District Tax Rate Rollback Worksheet  
FRY ROAD M.U.D.**

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

1.	2018 average appraised value for residence homestead	\$	135,625	
2.	2018 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	27,125	
3.	2018 (Line 1 minus line 2)	\$	108,500	
4.	2018 adopted M & O tax rate (per \$100 of value)	\$	.35500/\$100	
5.	2018 M & O tax on average residence homestead	\$	385.17	
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)	\$	415.94	
8.	2019 average appraised value of residence homestead	\$	147,619	
9.	2019 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	\$	29,524	
10.	2019 average taxable value of residence homestead	\$	118,095	
11.	Highest 2019 M & O Tax Rate	\$	.35220/\$100	
12.	2019 Debt Tax Rate	\$	.00000/\$100	
13.	2019 Contract Tax Rate	\$	.00000/\$100	
14.	2019 Rollback Tax Rate (add lines 11, 12 and 13)	\$	.35220/\$100	
15.	Maximum Combined Rollback Rate (per Water Code Sec 49.236) (Line 3 X total 2018 tax rate X .0799 / line 10)	\$	.42662/\$100	