

JEFF DAVIS APPRAISAL DISTRICT
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July 26, 2019

2019 CERTIFIED VALUE
JEFF DAVIS COUNTY

LAND VALUE	\$440,018,204
IMPROVEMENT VALUE	\$160,894,560
PERSONAL PROPERTY VALUE	
UTILITY VALUE	\$48,862,483
TOTAL MARKET VALUE	\$649,775,247

VALUE LOSSES

AGRICULTURAL	\$313,904,240
TOTALLY EXEMPT	\$42,393,460
<\$500 OWNERS	\$2,531
PROTESTS	\$18,990
10% HOMESTEAD CAP	\$3,211,300
HOMESTEADS	\$1,669,940
TOTAL VALUE LOSS	\$361,200,461

NET TAXABLE VALUE	\$288,574,786
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2019 Certified - HISTORY VALUE RECAP

(JF) - Jeff Davis County

Land		Value	Items	Exempt		
Land - Homesite	(+)	30,654,260	687	280,950		
Land - Non Homesite	(+)	73,405,784	3,897	9,553,470		
Land - Productivity Market	(+)	335,958,160	3,660	0		
Land - Income	(+)	0	0	0		
Total Land Market Value	(=)	440,018,204	8,244		Total Land Value:	(+) 440,018,204
Improvements		Value	Items	Exempt		
Improvements - Homesite	(+)	60,696,920	713	137,020		
New Improvements - Homesite	(+)	844,520	8	0		included 66560
Improvements - Non Homesite	(+)	99,105,590	1,052	32,288,320		
New Improvements - Non Homesite	(+)	247,530	7	0		
Improvements - Income	(+)	0	0	0		
Total Improvement Value	(=)	160,894,560	1,780		Total Imp Value:	(+) 160,894,560
Personal		Value	Items	Exempt		
Personal - Homesite	(+)	449,220	39	0		
New Personal - Homesite	(+)	0	0	0		
Personal - Non Homesite	(+)	48,209,433	211	133,700		
New Personal - Non Homesite	(+)	203,830	9	0		
Total Personal Value	(=)	48,862,483	259		Total Personal Value:	(+) 48,862,483
Total Real Estate & Personal Mkt Value	(=)	649,775,247	10,283			
Minerals		Value	Items			
Mineral Value	(+)	0	0			
Mineral Value - Real	(+)	0	0			
Mineral Value - Personal	(+)	0	0			
Total Mineral Market Value	(=)	0	0		Total Min Mkt Value:	(+) 0
Total Market Value	(=)	649,775,247			Total Market Value:	(=+) 649,775,247
Ag/Timber *does not include protested		Value	Items			
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+) 0
Productivity Market	(+)	335,958,160	3,660			
Land Ag 1D	(-)	45,010	12			
Land Ag 1D1	(-)	22,008,910	3,645			
Land Ag Tim	(-)	0	0			
Productivity Loss:	(=)	313,904,240	3,657		Productivity Loss:	(-) 313,904,240
Losses		Value	Items			
Less Real Exempt Property	(-)	42,393,460	150			
Less \$500 Inc. Real Personal	(-)	2,531	10			
Less Real/Personal Abatements	(-)	0	0		Total Market Taxable:	(=) 335,871,007
Less Community Housing	(-)	0	0			
Less Freeport	(-)	0	0			
Less Allocation	(-)	0	0			
Less MultiUse	(-)	0	0			
Less Goods In Transit	(-)	0	0			
Less Historical	(-)	0	0			
Less Solar/Wind Power	(-)	0	0			
Less Vehicle Leased for Personal Use	(-)	0	0			
Less Real Protested Value	(-)	18,990	1		Total Protested Value:	18,990
Less 10% Cap Loss	(-)	3,211,300	166		Protested % of Total Market :	0.00 %
Less TCEQ/Pollution Control	(-)	0	0			
Less VLA Loss	(-)	0	0			
Less Mineral Exempt Property	(-)	0	0			
Less \$500 Inc. Mineral Owner	(-)	0	0			
Less Mineral Abatements	(-)	0	0			
Less Mineral Freeports/Interstate Commer	(-)	0	0			
Less Mineral Unknown	(-)	0	0			
Less Mineral Protested Value	(-)	0	0			
Total Losses (includes Prod. Loss)	(=)	359,530,521			Total Losses:	(-) 45,626,281
Total Appraised Value	(=)	290,244,726			Total Appraised Value:	(=+) 290,244,726
					Total Exemptions*:	(-) 1,669,940
						* See breakdown on following page
Net Taxable Value:						288,574,786

2019 Certified - HISTORY VALUE RECAP

(JF) - Jeff Davis County

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax: 269,299.94
 Total Freeze Taxable: - 50,202,730
 New Imp/Pers with Ceiling: + 66,560

Freeze Adjusted Taxable: 238,438,616 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
 or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
218	397	0	23	0	8	0	48	9	0	0

Owner and Parcel Counts

Total Parcels*: 8,624 * Parcel count is figured by parcel per ownership sequences.

Total Owners: 3,655

Ported Homestead/Charity Amounts

Value

Items

DV Donated Home (Charity)	(+)	0	0
SS of a Service Member Ported Amount	(+)	0	0
SS of a First Responder Ported Amount	(+)	0	0
SS of DV Donated Home Ported Amount	(+)	0	0
SS of 100% DV Ported Amount	(+)	0	0

Homestead Exemptions

Value

Items

Homestead H,S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	1,217,910	9
Surviving Spouse of a Service Member	(+)	0	0
Surviving Spouse of a First Responder	(+)	0	0
Total Reimbursable (=)		1,217,910	9
Local Discount	(+)	0	0
Disabled Veteran	(+)	452,030	45
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Total Exemptions (=) 1,669,940 (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption \$25,850

Exempt Value of First Time Partial Exemption \$176,770

New AG/Timber

Market	\$0
Taxable	\$0
Value Loss	\$0

New Improvement/Personal

Market	\$1,295,880
Taxable	\$1,295,880

2019 Certified - HISTORY VALUE RECAP

(JF) - Jeff Davis County

Average Values* (includes protested & exempt value)**Average Homestead Value A***

Market	\$123,977
Taxable	\$119,550

Parcels

645

Total Homestead Value A*

Market	\$79,965,450
Taxable	\$77,354,950

Average Homestead Value A* and E*

Market	\$127,111
Taxable	\$122,899

Parcels

710

Total Homestead Value A* and E*

Market	\$90,249,470
Taxable	\$88,144,430

Average Homestead Value A* and E* and M1

Market	\$120,147
Taxable	\$116,198

Parcels

759

Total Homestead Value A* and E* and M1

Market	\$91,192,120
Taxable	\$89,080,530

Average Homestead Value M1

Market	\$19,237
Taxable	\$19,104

Parcels

49

Total Homestead Value M1

Market	\$942,650
Taxable	\$936,100

2019 Certified - HISTORY VALUE RECAP

(JF) - Jeff Davis County

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt. Taxable	Total Net Taxable
A1	922	4,356.618	39,747,500	0	0	39,747,500	68,680,250	0	0	108,427,750	104,580,590
A2	320	1,366.988	10,775,510	0	0	10,775,510	8,030,890	0	0	18,806,400	18,197,010
A3	6	0.000	0	0	0	0	362,260	46,970	0	409,230	409,230
A*	1,248	5,723.606	50,523,010	0	0	50,523,010	77,073,400	46,970	0	127,643,380	123,186,830
B1	2	2.620	223,660	0	0	223,660	29,310	0	0	252,970	252,970
B2	2	0.728	64,310	0	0	64,310	245,140	0	0	309,450	309,450
B*	4	3.348	287,970	0	0	287,970	274,450	0	0	562,420	562,420
C1	1,797	17,759.076	15,407,414	0	0	15,407,414	702,150	0	0	16,109,564	16,029,554
C2	790	4,748.045	9,467,820	0	0	9,467,820	372,410	0	0	9,840,230	9,823,340
C3	7	31.064	214,470	0	0	214,470	0	0	0	214,470	214,470
C*	2,594	22,538.185	25,089,704	0	0	25,089,704	1,074,560	0	0	26,164,264	26,067,364
D1	3,660	1,374,180.202	0	22,053,920	335,958,160	22,053,920	0	0	0	22,053,920	22,053,920
D2	57	0.000	0	0	0	0	1,243,140	0	0	1,243,140	1,243,140
D*	3,717	1,374,180.202	0	22,053,920	335,958,160	22,053,920	1,243,140	0	0	23,297,060	23,297,060
E	252	16,520.604	8,077,930	0	0	8,077,930	1,028,530	0	0	9,106,460	9,106,460
E1	207	1,420.210	4,166,000	0	0	4,166,000	24,705,250	0	0	28,871,250	28,712,240
E2	29	76.948	64,300	0	0	64,300	756,000	0	0	820,300	819,720
E3	11	56.410	186,980	0	0	186,980	919,670	0	0	1,106,650	1,106,650
E*	499	18,074.172	12,495,210	0	0	12,495,210	27,409,450	0	0	39,904,660	39,745,070
F1	114	328.639	5,125,100	0	0	5,125,100	12,471,940	0	0	17,597,040	17,416,400
F1	114	328.639	5,125,100	0	0	5,125,100	12,471,940	0	0	17,597,040	17,416,400
F2	4	144.120	533,630	0	0	533,630	8,009,670	0	0	8,543,300	8,543,300
F2	4	144.120	533,630	0	0	533,630	8,009,670	0	0	8,543,300	8,543,300
F*	118	472.759	5,658,730	0	0	5,658,730	20,481,610	0	0	26,140,340	25,959,700
J1	1	0.000	0	0	0	0	0	22,000	0	22,000	22,000
J3	4	0.000	0	0	0	0	0	10,484,110	0	10,484,110	10,484,110
J4	11	0.000	0	0	0	0	0	2,115,280	0	2,115,280	2,115,280
J5	2	0.000	0	0	0	0	0	21,984,920	0	21,984,920	21,984,920
J6	1	0.000	0	0	0	0	0	795,540	0	795,540	795,540
J7	1	0.000	0	0	0	0	0	12,400	0	12,400	12,400
J9	1	0.000	0	0	0	0	0	4,573,693	0	4,573,693	4,573,693
J*	21	0.000	0	0	0	0	0	39,987,943	0	39,987,943	39,987,943
L1	144	0.000	0	0	0	0	0	5,060,749	0	5,060,749	5,060,749
L1	144	0.000	0	0	0	0	0	5,060,749	0	5,060,749	5,060,749
L2	19	0.000	0	0	0	0	0	2,651,010	0	2,651,010	2,651,010
L2	19	0.000	0	0	0	0	0	2,651,010	0	2,651,010	2,651,010
L*	163	0.000	0	0	0	0	0	7,711,759	0	7,711,759	7,711,759
M1	94	0.000	0	0	0	0	912,610	979,580	0	1,892,190	1,885,640
M*	94	0.000	0	0	0	0	912,610	979,580	0	1,892,190	1,885,640
O1	5	11.000	171,000	0	0	171,000	0	0	0	171,000	171,000
O*	5	11.000	171,000	0	0	171,000	0	0	0	171,000	171,000
XB	10	0.000	0	0	0	0	0	2,531	0	2,531	0
XC2	1	0.000	0	0	0	0	0	0	0	0	0
XG	4	10.034	118,270	0	0	118,270	216,920	0	0	335,190	0
XI	21	9,621.120	3,216,110	0	0	3,216,110	875,720	0	0	4,091,830	0
XL1	1	0.000	0	0	0	0	0	81,220	0	81,220	0
XN	9	0.000	0	0	0	0	0	52,480	0	52,480	0
XR	2	0.083	21,420	0	0	21,420	81,460	0	0	102,880	0
XV	113	5,443.658	6,478,620	0	0	6,478,620	31,251,240	0	0	37,729,860	0
X*	161	15,074.894	9,834,420	0	0	9,834,420	32,425,340	136,231	0	42,395,991	0

2019 Certified - HISTORY VALUE RECAP

(JF) - Jeff Davis County

8,624	1,436,078.167	104,060,044	22,053,920	335,958,160	126,113,964	160,894,560	48,862,483	0	335,871,007	288,574,786
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Yr: 2018

Job	Roll	TaxUnit	Total Taxable Value	Absolute Exempt Value	Misc Exemption	Total Appraised	Reimbursable Exemptions	Net Taxable Value	Tax Rate	Taxes
512202										
RE	FISD		257,022,340	41,619,550	5,143,490	210,259,300	17,730,200	191,628,110	1.170000	2,115,960.47
REPP	FISD		18,574,360	90,470	9,180	18,474,710	224,670	18,250,040	1.170000	213,525.55
TAX ROLL SEQ: 1			275,596,700	41,710,020	5,152,670	228,734,010	17,954,870	209,878,150	1.170000	2,329,486.02
JUR TOTALS: FISD			275,596,700	41,710,020	5,152,670	228,734,010	17,954,870	209,878,150	1.170000	2,329,486.02
RE	COUNTY		288,203,330	42,199,210	5,432,410	240,571,710	484,710	238,931,010	0.701514	1,586,133.28
REPP	COUNTY		44,739,154	90,470	9,680	44,639,004	0	44,639,004	0.701514	313,138.84
TAX ROLL SEQ: 1			332,942,484	42,289,680	5,442,090	285,210,714	484,710	283,570,014	0.701514	1,899,272.12
JUR TOTALS: COUNTY			332,942,484	42,289,680	5,442,090	285,210,714	484,710	283,570,014	0.701514	1,899,272.12
REPP	PersonalPenalty		660,260	0	390	659,870	0	659,870	0.000000	1,217.08
TAX ROLL SEQ: 1			660,260	0	390	659,870	0	659,870	0.000000	1,217.08
JUR TOTALS: PersonalPenalty			660,260	0	390	659,870	0	659,870	0.000000	1,217.08
512202			609,199,444	83,999,700	10,595,150	514,604,594	18,439,580	494,108,034		4,229,975.22
Grand Total:			609,199,444	83,999,700	10,595,150	514,604,594	18,439,580	494,108,034		4,229,975.22

Real Property Exemption Breakout

Jurisdiction	Under 500 Personal	CapValue Loss	Homestead Value	Over 65Value	Disable Value	Local Discount	Local Over 65 Value	Local Disable	State Value	DV Value	Road Value	Total Exemptions
FISD	2,080	5,150,590	14,086,790	3,240,690	200,000	0	0	0	0	427,390	0	17,956,950
COUNTY	2,580	5,439,510	0	0	0	0	0	0	0	484,710	0	487,290
PersonalPenalty	390	0	0	0	0	0	0	0	0	0	0	390
Grand Total:	5,050	10,590,100	14,086,790	3,240,690	200,000	0	0	0	0	912,100	0	18,444,630

This page comes from the last book (last page) of previous year tax roll. Ex: there are 3 books (Blue) for each year that contain tax roll. These books are mailed to us with the tax statements that we receive in Sept/Oct from P+A.

work copy #3

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	283,659,184
	NET TAXABLE VALUE 2018	\$
2.	2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	47,531,440
	TOTAL FREEZE TAXABLE - 2018	\$
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	236,127,744
4.	2018 total adopted tax rate. NOT EFFECTIVE!!	\$.701514/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
	A. Original 2018 ARB values:..... \$	0
	B. 2018 values resulting from final court decisions:..... - \$	0
	C. 2018 value loss. Subtract B from A. ³	\$ 0
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	236,127,744
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(15)

Texas Comptroller of Public Accounts

Form
50-856

Enter in Dollars and Cents	Amount/Rate
<p>8. 2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p>	
A. Absolute exemptions. Use 2018 market value: CHURCHES, 100% DV HS	\$ 0
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	+ \$ 176,770
C. Value loss. Add A and B. ⁵	\$ 176,770
<p>9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.</p>	
A. 2018 market value:	\$ 0
B. 2019 productivity or special appraised value:	- \$ 0
C. Value loss. Subtract B from A. ⁶	\$ 0
10. Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 176,770
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 235,950,974
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,655,229
<p>13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷</p>	
	\$ 0
<p>14. Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.⁸</p>	
	\$ 0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 1,655,229
<p>16. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.¹⁰</p>	
A. Certified values:	\$ 284,001,093
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ 4,573,693
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$
D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	- \$
E. Total 2019 value. Add A and B, then subtract C and D.	\$ 288,574,786

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(13)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012¹¹ Tex. Tax Code § 26.03(c)

Line	Description	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹²	
	A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$ 0
	B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ 50,202,730
19.	2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 238,372,056
20.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$ 0
21.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$ 129,588.0
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 129,588.0
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 237,076,776
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$.698184 /\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$.698184 /\$100

¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)¹⁵ Tex. Tax Code § 26.012(6)¹⁶ Tex. Tax Code § 26.012(17)¹⁷ Tex. Tax Code § 26.012(17)¹⁸ Tex. Tax Code § 26.04(c)¹⁹ Tex. Tax Code § 26.04(d)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	\$ _____ /\$100
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$ _____
28.	2018 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100.	\$ _____
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$ _____
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	+ \$ _____
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	+/- \$ _____
	E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	+ \$ _____
	F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	+ \$ _____
	G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	- \$ _____
	H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ _____
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$ _____
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ _____ /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$ _____ /\$100

Line	Rollback to Reduce Activity	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$ B. Subtract unencumbered fund amount used to reduce total debt. - \$ C. Subtract amount paid from other resources. - \$ D. Adjusted debt. Subtract B and C from A. \$	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35	\$
37.	2019 total taxable value. Enter the amount on Line 19.	\$
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$/\$100
39.	2019 rollback tax rate. Add Lines 31 and 38.	\$/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$

²⁰ Tex. Tax Code § 26.041(d)²¹ Tex. Tax Code § 26.041(i)²² Tex. Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$ _____ /\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$ _____ /\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$ _____ /\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____ /\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$ _____ /\$100

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ _____
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ _____ /\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax) \$ _____ /\$100

Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) \$ _____ /\$100

Rollback tax rate adjusted for pollution control (Line 52) \$ _____ /\$100

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

print
here

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(i)

RAILROAD ROLLING STOCK

Jeff Davis County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
PROPERTY TAX ASSISTANCE DIVISION

January 1, 2019

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
Union Pacific Railroad	Harris	24125 Aldine Westfield Rd	Spring	Texas	77373	4,573,693

work copy #3

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount
-----------------------------	--------

- 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).
NET TAXABLE VALUE 2018 \$ 283,659,184
- 2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.
TOTAL FREEZE TAXABLE - 2018 \$ 47,531,440
- Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.
\$ 236,127,744
- 2018 total adopted tax rate. **NOT EFFECTIVE !!** \$.701514/\$100
- 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.
 - Original 2018 ARB values: \$ 0
 - 2018 values resulting from final court decisions: -\$ 0
 - 2018 value loss. Subtract B from A.³ \$ 0
- 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.
\$ 236,127,744
- 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.⁴
\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(15)

Line	Description	Amount/Rate
8.	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	
A.	Absolute exemptions. Use 2018 market value: CHURCHES, 100% DV HS	\$ 0
B.	Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	+ \$ 176,770
C.	Value loss. Add A and B. ⁵	\$ 176,770
9.	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A.	2018 market value:	\$ 0
B.	2019 productivity or special appraised value:	- \$ 0
C.	Value loss. Subtract B from A. ⁶	\$ 0
10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 176,770
11.	2018 adjusted taxable value. Subtract Line 10 from Line 6	\$ 235,950,974
12.	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,655,229
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$ 0
14.	Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0. ⁸	\$ 0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$ 1,655,229
16.	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A.	Certified values:	\$ 284,001,093
B.	Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ 4,573,693
C.	Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$
D.	Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	- \$
E.	Total 2019 value. Add A and B, then subtract C and D.	\$ 288,574,786

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(13)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012¹¹ Tex. Tax Code § 26.03(c)

17. Total value of properties under protest or not included on certified appraisal roll.¹²

A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³

\$

B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴

+ \$

C. Total value under protest or not certified. Add A and B.

\$

18. 2019 tax ceilings. Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁵

\$

19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.

\$

20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed.¹⁶

\$

21. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019.¹⁷

\$

22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.

\$

23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.

\$

24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸

\$

25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.¹⁹

\$

¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(c)¹⁴ Tex. Tax Code § 26.01(d)¹⁵ Tex. Tax Code § 26.012(6)¹⁶ Tex. Tax Code § 26.012(17)¹⁷ Tex. Tax Code § 26.012(17)¹⁸ Tex. Tax Code § 26.04(c)¹⁹ Tex. Tax Code § 26.04(d)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	\$ /\$100
27.	2018 adjusted taxable value. Enter the amount from Line 11.	\$
28.	2018 M&O taxes.	
	A. Multiply Line 26 by Line 27 and divide by \$100.	\$
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$
	C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	+ \$
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	+/- \$
	E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	+ \$
	F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	+ \$
	G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	- \$
	H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$
29.	2019 adjusted taxable value. Enter Line 23 from the <i>Sample Effective Tax Rate Worksheet</i> .	\$
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$ /\$100
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$ /\$100

Line	Rollback Tax Rate/Activity	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$ B. Subtract unencumbered fund amount used to reduce total debt. - \$ C. Subtract amount paid from other resources. - \$ D. Adjusted debt. Subtract B and C from A. \$	
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35.	\$
37.	2019 total taxable value. Enter the amount on Line 19.	\$
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ /\$100
39.	2019 rollback tax rate. Add Lines 31 and 38.	\$ /\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$ /\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$

²⁰ Tex. Tax Code § 26.041(d)²¹ Tex. Tax Code § 26.041(f)²² Tex. Tax Code § 26.041(d)

Line	Activity	Amount/Rate
43.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$ _____ /\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i> .	\$ _____ /\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$ _____ /\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____ /\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$ _____ /\$100

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$ _____
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i> .	\$ _____
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$ _____ /\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax) \$ _____ /\$100

Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax) \$ _____ /\$100

Rollback tax rate adjusted for pollution control (Line 52) \$ _____ /\$100

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

print
here →

Printed Name of Taxing Unit Representative

sign
here →

Taxing Unit Representative

Date

²³ Tex. Tax Code § 26.04(c)

²⁴ Tex. Tax Code § 26.04(c)

²⁵ Tex. Tax Code § 26.045(d)

²⁶ Tex. Tax Code § 26.045(f)

2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease
Jeff Davis County

Monday, July 29, 2019

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet		\$235,950,974.00
2. 2018 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet		\$0.701514
3. Taxes refunded for years preceding tax year 2018. Enter Line 13 of the Effective Tax Rate Worksheet.		\$0.00
4. 2018 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.		\$1,655,229.12
5. 2019 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.		\$238,372,056.00
6. 2019 effective tax rate. Enter Line 24 of the Effective Tax Rate Worksheet.		\$0.698184
7. 2019 tax levy if a tax rate equal to the effective tax rate is adopted. Multiply line 5 times line 6 and divide by 100.		\$1,664,276.00
8. Tax Increase (Decrease) Subtract line 4 from line 7.	increase	\$7,807.00

JEFF DAVIS COUNTY 2019 TAX RATE COMPARISON

2018 ADOPTED TAX RATE	CHANGE	2019 NEW TAX RATE	2019 CERTIFIED NET TAXABLE VALUE (line 16 wkst / p4 2019 certified)	2019 TOTAL FREEZE TAXABLE (line 18 wkst / p5 2019 certified))	2019 NEW IMPROVEMENTS /PERSONAL (line 21 wkst / p5 2019 certified)	2019 ADJUSTED VALUE (line 23 wkst)	LEVY W/O FREEZE	TOTAL LEVY (Total Ceiling Tax p5 2019 certified + Levy w/o Freeze)	LEVY CHANGE (Total Levy - previous year tax levy*)
\$0.701514	-3.00%	0.680469	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,613,229	\$1,882,529	-\$16,743
\$0.701514	-2.00%	0.687484	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,629,860	\$1,899,160	-\$112
\$0.701514	-2.03%	0.687531	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,629,972	\$1,899,272	\$0
\$0.701514	0.00%	0.701514	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,663,123	\$1,932,423	\$33,151
\$0.701514	1.00%	0.708529	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,679,754	\$1,949,054	\$49,782
\$0.701514	2.00%	0.715544	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,696,385	\$1,965,685	\$66,413
\$0.701514	3.00%	0.722559	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,713,016	\$1,982,316	\$83,044
\$0.701514	4.00%	0.729575	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,729,647	\$1,998,947	\$99,675
\$0.701514	5.00%	0.736590	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,746,279	\$2,015,579	\$116,307
\$0.701514	6.00%	0.743605	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,762,910	\$2,032,210	\$132,938
\$0.701514	7.00%	0.750620	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,779,541	\$2,048,841	\$149,569
\$0.701514	8.00%	0.757635	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,796,172	\$2,065,472	\$166,200
\$0.701514	9.00%	0.764650	\$288,574,789	\$50,202,730	\$1,295,880	\$237,076,176	\$1,812,804	\$2,082,104	\$182,832

* PREVIOUS YEAR TAX LEVY can be found on the last page of previous year tax roll (found in tax office). It's the number printed along the right side of the page that is @ "Taxes" & "JUR TOTALS: COUNTY".

* PUBLISH BY Aug 7th need whole report

10: Newspaper AND county website

Property Tax
Form 50-212

Notice of Effective Tax Rate

WORKSHEET
#3

2019 (insert year) Property Tax Rates in Jeff Davis County (insert taxing unit name)

This notice concerns 2019 (insert year) property tax rates for Jeff Davis County (insert taxing unit name)

It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Line 15 Last year's operating taxes \$ 1,811,620.00 1,655,229

Last year's debt taxes \$ 0.00

Line 15 Last year's total taxes \$ 1,811,620.00 1,655,229

Line 11 Last year's tax base ADJUSTED OR NOT \$ 283,659,184.00 235,500,154 Adj

Line 4 Last year's total tax rate \$.701514 /\$100 .701514

This year's effective tax rate:

Line 15 Last year's adjusted taxes (after subtracting taxes on lost property) \$ 1,811,620.00 1,655,229

Line 23 + This year's adjusted tax base (after subtracting value of new property) \$ 237,076,176.00

= This year's effective tax rate (Maximum rate unless taxing unit publishes notices and holds hearings.) \$.698184 /\$100

In the first year a hospital district collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

- Sales tax adjustment rate \$ 0.00 /\$100

= Effective tax rate \$ 0.00 /\$100

This year's rollback tax rate:

Line 15 Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures) \$ 1,811,620.00 1,655,229

Line 23 + This year's adjusted tax base \$ 237,076,176.00 237,076,176.00

= This year's effective operating rate \$.698184 /\$100 .698184

x 1.08 = this year's maximum operating rate \$.754038 /\$100

+ This year's debt rate \$ 0.00 /\$100 0.00

= This year's total rollback rate \$.754038 /\$100

A hospital district that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate \$ /\$100

= Rollback tax rate \$ /\$100

For a taxing unit with additional rollback rate for pollution control, insert the following lines:

+ Additional rollback rate for pollution control \$ /\$100

= Rollback tax rate \$ /\$100

Statement of Increase/Decrease

If _____ adopts a _____ tax rate equal to the effective tax rate of \$ _____ per
(name of taxing unit) (current year) (unit's effective tax rate)
\$100 of value, taxes would _____ compared to _____ taxes by \$ _____.
(increase or decrease) (previous year) (amount of increase or decrease)

Schedule A – Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
	\$ _____

Schedule B – Current Year Debt Service

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To Be Paid From Property Taxes	Interest To Be Paid From Property Taxes	Other Amounts To Be Paid	Total Payment
	\$ _____	\$ _____	\$ _____	\$ _____
(expand as needed)				
Total required for _____ debt service		\$ _____		
(current year)				
- Amount (if any) paid from funds listed in Schedule A		\$ _____		
- Amount (if any) paid from other resources		\$ _____		
- Excess collections last year		\$ _____		
= Total to be paid from taxes in _____		\$ _____		
(current year)				
+ Amount added in anticipation that the taxing unit will collect				
only _____ % of its taxes in _____		\$ _____		
(current year)				
= Total Debt Levy		\$ _____		

Schedule C – Expected Revenue from Additional Sales Tax

(For hospital districts with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the taxing unit estimated that it will receive \$ _____ in additional sales and use tax revenues.

Schedule D – Transfer of Department, Function or Activity

The _____ spent \$ _____ from _____ to _____
(name of taxing unit discontinuing the function) (amount spent in the preceding 12 months before the rate calculations) (beginning date)
_____ on the _____ . The _____
(ending date) (name of discontinuing function) (name of taxing unit receiving the function)
operates this function in all or a majority of the _____
(name of taxing unit discontinuing the function)

[Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by taxing unit receiving the function.]

Statement of Increase/Decrease *(continued)*

Schedule E – Enhanced Indigent Health Care Expenditures

The _____ spent \$ _____ from _____ to _____
(name of taxing unit) *(amount)* *(beginning date)*
_____ on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance.
(ending date)
For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____.
(amount of increase)

This notice contains a summary of actual effective and rollback tax rates' calculations.
You can inspect a copy of the full calculations at:

Insert address PO BOX 1061 / FORT DAVIS TX 79734-0161

Name of person
preparing this notice WILLIAM R KITTS

Title SHERIFF / JEFF DAVIS COUNTY TAX ASSESSOR COLLECTOR

Date prepared 7/30/2019

Notice of Effective Tax Rate

2019
(insert year)

Property Tax Rates in JEFF DAVIS COUNTY
(insert taxing unit name)

This notice concerns 2019 property tax rates for JEFF DAVIS COUNTY
(insert year) (insert taxing unit name)

It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$	1,655,229.00
Last year's debt taxes	\$	0.00
Last year's total taxes	\$	1,655,229.00
Last year's tax base	\$	235,500,154.00
Last year's total tax rate	\$.701514 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$	1,655,229.00
÷ This year's adjusted tax base (after subtracting value of new property)	\$	237,076,176.00
= This year's effective tax rate (Maximum rate unless taxing unit publishes notices and holds hearings.)	\$.698184 /\$100

In the first year a hospital district collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

- Sales tax adjustment rate	\$	0.00 /\$100
= Effective tax rate	\$	0.00 /\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$	1,655,229.00
÷ This year's adjusted tax base	\$	237,076,176.00
= This year's effective operating rate	\$.698184 /\$100
x 1.08 = this year's maximum operating rate	\$.754038 /\$100
+ This year's debt rate	\$	0.00 /\$100
= This year's total rollback rate	\$.754038 /\$100

This notice contains a summary of actual effective and rollback tax rates' calculations.
You can inspect a copy of the full calculations at:

Insert address PO BOX 1061 / FORT DAVIS TX 79734-1061

Name of person
preparing this notice WILLIAM R KITTS

Title SHERIFF / JEFF DAVIS COUNTY TAX ASSESSOR COLLECTOR

Date prepared AUGUST 1, 2019