

2016 Water District Tax Rate Rollback Worksheet

Line	Maintenance and Operations (M&O) Rate:	Amount/Rate
1.	2015 average appraised value of residence homestead.	\$ 92,910.
2.	2015 general exemptions available for the average homestead (excluding age 65 or older or disabled persons exemptions).	-\$ 18,580.
3.	2015 average taxable value of residence homestead (Line 1 minus Line 2).	\$ 74,330.
4.	2015 adopted M&O tax rate (per \$100 of value). .005000	\$ ^{/S100} .005000
5.	2015 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$ 3.71
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$ 4.00
7.	2016 average appraised value of residence homestead.	\$ 93,170.
8.	2016 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	-\$ 18,630.
9.	2016 average taxable value of residence homestead (Line 7 minus Line 8).	\$ 74,540.
10.	Highest 2016 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100) .005366	\$ ^{/S100} .005366
11.	2016 Debt Tax Rate.	\$ 0 /S100
12.	2016 Contract Tax Rate	\$ 0 /S100
13.	2016 Rollback Tax Rate (add Lines 10, 11 and 12). * .005366	\$ ^{/S100} .005366

(Line #7 on LY)

(Line #8 on LY)

(Line #9 on LY)

(LY rate)

(on sheet from RCAD)

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* This is the highest rate that the water district may adopt without triggering a rollback. The Comptroller's office provides this sample worksheet as a service to water districts.