

# 2015 Effective Tax Rate Worksheet ✓

## City of Sonora

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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).	\$151,939,945
2.	<b>2014 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$16,421,158
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$135,518,787
4.	<b>2014 total adopted tax rate.</b>	\$0.551806/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: \$3,765,150 B. 2014 values resulting from final court decisions: - \$2,875,000 C. 2014 value loss. Subtract B from A.	\$890,150
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$136,408,937
7.	<b>2014 taxable value of property in territory the unit deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2014.</b> 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$292,570 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$0 C. Value loss. Add A and B.	\$292,570

## 2015 Effective Tax Rate Worksheet (continued)

### City of Sonora

9.	<b>2014 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 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: <span style="float: right;">\$0</span> B. 2015 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A. <span style="float: right;">\$0</span>	
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$292,570
11.	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$136,116,367
12.	<b>Adjusted 2014 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$751,098
13.	<b>Taxes refunded for years preceding tax year 2014.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$166
14.	<b>Taxes in tax increment financing (TIF) for tax year 2014.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$751,264
16.	<b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <span style="float: right;">\$150,007,765</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

## 2015 Effective Tax Rate Worksheet (continued)

### City of Sonora

<p><b>16.</b> (cont.)</p>	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2015 value.</b> Add A and B, then subtract C and D.</p>	<p><b>\$150,007,765</b></p>
<p><b>17.</b></p>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">+ \$0</p>	

## 2015 Effective Tax Rate Worksheet (continued)

### City of Sonora

17. (cont.)	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
18.	<b>2015 tax ceilings.</b> Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$16,864,295
19.	<b>2015 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$133,143,470
20.	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$399,860
22.	<b>Total adjustments to the 2015 taxable value.</b> Add lines 20 and 21.	\$399,860
23.	<b>2015 adjusted taxable value.</b> Subtract line 22 from line 19.	\$132,743,610
24.	<b>2015 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100.	\$0.565951/\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	\$/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

# 2015 Rollback Tax Rate Worksheet

## City of Sonora

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2014 maintenance and operations (M&amp;O) tax rate.</b>	\$0.551806/\$100
27.	<b>2014 adjusted taxable value. Enter the amount from line 11.</b>	\$136,116,367
28.	<p><b>2014 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$751,098</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&amp;O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$486,701</span></p> <p>C. <b>Counties:</b> 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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

## 2015 Rollback Tax Rate Worksheet (continued)

### City of Sonora

28. (cont.)	<p><b>E. Taxes refunded for years preceding tax year 2014:</b> Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p style="text-align: right;">+ \$166</p> <p><b>F. Enhanced indigent health care expenditures:</b> 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.</p> <p style="text-align: right;">+ \$0</p> <p><b>G. Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$1,237,965</p>	
29.	<p><b>2015 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$132,743,610
30.	<p><b>2015 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.</p>	\$0.932598/\$100
31.	<p><b>2015 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$1.007205/\$100

## 2015 Rollback Tax Rate Worksheet (continued)

### City of Sonora

<b>32.</b>	<p><b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b>  "Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> 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. List the debt in Schedule B: Debt Service. <span style="float: right;">\$886,948</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$282,000</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$604,948</span></p>	
<b>33.</b>	<b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>34.</b>	<b>Adjusted 2015 debt.</b> Subtract line 33 from line 32.	\$604,948
<b>35.</b>	<b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	95.000000%
<b>36.</b>	<b>2015 debt adjusted for collections.</b> Divide line 34 by line 35.	\$636,787
<b>37.</b>	<b>2015 total taxable value.</b> Enter the amount on line 19.	\$133,143,470
<b>38.</b>	<b>2015 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.478271/\$100
<b>39.</b>	<b>2015 rollback tax rate.</b> Add lines 31 and 38.	\$1.485476/\$100
<b>40.</b>	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	\$/ \$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

## Additional Sales Tax Rate Worksheet

### City of Sonora

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$90,923
42.	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$505,279
43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$133,143,470
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.379499/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.565951/\$100
46.	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.565951/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$1.485476/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$1.105977/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.



## Additional Rollback Protection for Pollution Control Worksheet City of Sonora

<b>49.</b>	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>50.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$133,143,470
<b>51.</b>	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
<b>52.</b>	2015 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 (units with the additional sales tax).	\$1.105977/\$100

# 2015 Effective Tax Rate Worksheet

## Sonora IND School District

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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.	\$619,684,903
2.	<b>2014 tax ceilings and Chapter 313 limitations.</b> A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <span style="float: right;">\$15,622,321</span> B. Enter 2014 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) <span style="float: right;">\$0</span> C. Add A and B. <span style="float: right;">\$15,622,321</span>	\$15,622,321
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$604,062,582
4.	<b>2014 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).	1.090000/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: <span style="float: right;">\$3,765,150</span> B. 2014 values resulting from final court decisions: <span style="float: right;">- \$2,875,000</span> C. 2014 value loss. Subtract B from A: <span style="float: right;">\$890,150</span>	\$890,150
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$604,952,732
7.	<b>2014 taxable value of property in territory the school deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2015.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: <span style="float: right;">\$346,768</span> B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value: <span style="float: right;">+ \$10,760,260</span> C. Value loss. Total of A and B: <span style="float: right;">\$11,107,028</span>	\$11,107,028

## 2015 Effective Tax Rate Worksheet (continued)

### Sonora IND School District

9.	<b>2014 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 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: <span style="float: right;">\$0</span> B. 2015 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A: <span style="float: right;">\$0</span>	
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	\$11,107,028
11.	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$593,845,704
12.	<b>Adjusted 2014 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	\$6,472,918
13.	<b>Taxes refunded for years preceding tax year 2014:</b> Enter the amount of taxes refunded in the preceding year for tax years before that year. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$1,488
14.	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13.	\$6,474,406
15.	<b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <span style="float: right;">\$590,466,582</span> B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): <span style="float: right;">- \$0</span> C. <b>Total 2015 value.</b> Subtract B from A. <span style="float: right;">\$590,466,582</span>	
16.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> A. <b>2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. <span style="float: right;">\$0</span>	\$0

## 2015 Effective Tax Rate Worksheet (concluded)

### Sonora IND School District

16. (cont.)	<p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at 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. <span style="float: right;">\$0</span></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$0</span></p>	
17.	<p><b>2015 tax ceilings and Chapter 313 limitations.</b></p> <p>A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <span style="float: right;">\$14,305,381</span></p> <p>B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) <span style="float: right;">\$0</span></p> <p>C. Add A and B. <span style="float: right;">\$14,305,381</span></p>	
18.	<b>2015 total taxable value.</b> Add lines 15C and 16C. Subtract line 17. <span style="float: right;">\$576,161,201</span>	
19.	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2014.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed, including any territory annexed by the school district. <span style="float: right;">\$0</span>	
20.	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2014. 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 unit after January 1, 2014 and be located in a new improvement. <span style="float: right;">\$4,793,417</span>	
21.	<b>Total adjustments to the 2015 taxable value.</b> Add lines 19 and 20. <span style="float: right;">\$4,793,417</span>	
22.	<b>2015 adjusted taxable value.</b> Subtract line 21 from line 18. <span style="float: right;">\$571,367,784</span>	
23.	<b>2015 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100. <span style="float: right;">\$1.133141/\$100</span>	
24.	<b>2015 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement. <span style="float: right;">\$0.000000</span>	

# 2015 Effective Tax Rate Worksheet

## Sonora IND School District

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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.	\$619,684,903
2.	<b>2014 tax ceilings and Chapter 313 limitations.</b> A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <span style="float: right;">\$15,622,321</span> <del>B. Enter 2014 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.)</del> <span style="float: right; border: 1px solid black; border-radius: 50%; padding: 2px;">\$0</span> C. Add A and B.	\$15,622,321
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$604,062,582
4.	<b>2014 total adopted tax rate.</b> (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).	1.090000/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: <span style="float: right;">\$3,765,150</span> B. 2014 values resulting from final court decisions: <span style="float: right;">- \$2,875,000</span> C. 2014 value loss. Subtract B from A:	\$890,150
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$604,952,732
7.	<b>2014 taxable value of property in territory the school deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2015.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: <span style="float: right;">\$346,768</span> B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value: <span style="float: right;">+ \$10,760,260</span> C. Value loss. Total of A and B:	\$11,107,028

## 2015 Effective Tax Rate Worksheet (continued)

### Sonora IND School District

<b>9.</b>	<b>2014 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 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: <span style="float: right;">\$0</span> B. 2015 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A: <span style="float: right;">\$0</span>	
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C, and 9C.	\$11,107,028
<b>11.</b>	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$593,845,704
<b>12.</b>	<b>Adjusted 2014 taxes.</b> Multiply line 4 times line 11 and divide by \$100.	\$6,472,918
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2014:</b> Enter the amount of taxes refunded in the preceding year for tax years before that year. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$1,488
<b>14.</b>	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13.	\$6,474,406
<b>15.</b>	<b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <span style="float: right;">\$590,466,582</span> B. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): <span style="float: right;">- \$0</span> C. <b>Total 2015 value.</b> Subtract B from A. <span style="float: right;">\$590,466,582</span>	
<b>16.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> A. <b>2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. <span style="float: right;">\$0</span>	\$0

## 2015 Effective Tax Rate Worksheet (concluded)

### Sonora IND School District

16. (cont.)	<p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">\$0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> <p style="text-align: right;">\$0</p>	
17.	<p><b>2015 tax ceilings and Chapter 313 limitations.</b></p> <p>A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.</p> <p style="text-align: right;">\$14,305,381</p> <p><del>B.</del> Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.)</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p> <p style="text-align: right;">\$14,305,381</p>	
18.	<b>2015 total taxable value.</b> Add lines 15C and 16C. Subtract line 17.	\$576,161,201
19.	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2014.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed, including any territory annexed by the school district.	\$0
20.	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2014. 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 unit after January 1, 2014 and be located in a new improvement.	\$4,793,417
21.	<b>Total adjustments to the 2015 taxable value.</b> Add lines 19 and 20.	\$4,793,417
22.	<b>2015 adjusted taxable value.</b> Subtract line 21 from line 18.	\$571,367,784
23.	<b>2015 effective tax rate.</b> Divide lines 14 by line 22 and multiply by \$100.	\$1.133141/\$100
24.	<b>2015 effective tax rate for ISDs with Chapter 313 Limitations.</b> Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.000000

# 2015 Rollback Tax Rate Worksheet

## Sonora IND School District

25.	<b>Maintenance and operations (M&amp;O) tax rate. Enter \$1.50 OR the 2005 adopted (M&amp;O) rate if voters approved a rate higher than \$1.50.</b>	\$1.500000/\$100
26.	<b>2015 M&amp;O compressed rate. Multiply line 25 times .6667</b>	\$1.000050/\$100
27.	<b>2015 rollback maintenance and operation rate.</b> Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). <span style="float: right;">\$1.040100</span>	\$1.040100/\$100
28.	<b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b> 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 unit's budget as M&O expenses. <b>A:</b> Debt also includes contractual payments to other school districts that have incurred debts on behalf of this school district, 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. <span style="float: right;">\$273,150</span> <b>B:</b> If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. <span style="float: right;">-\$0</span> <b>C:</b> School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities program. <span style="float: right;">-\$0</span> <b>D:</b> Total: A less B less C = D <span style="float: right;">\$273,150</span>	
29.	<b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.	\$0
30.	<b>Adjusted 2015 debt.</b> Subtract line 29 from line 28D.	\$273,150
31.	<b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.000000%
32.	<b>2015 debt adjusted for collections.</b> Divide line 30 by line 31.	\$278,724



## 2015 Rollback Tax Rate Worksheet (continued)

### Sonora IND School District

<b>33.</b>	A. Enter the 2015 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2015 taxes that will be deposited into the tax increment fund.	\$0
	B. Also, enter any new property value that is subject to an economic development tax limitation agreement in excess of the limitation amount.	+\${SchoolTIFTaxableB}
	C. Total A and B	\$0
<b>34.</b>	<b>2015 total taxable value.</b> Subtract line 33 from line 18.	\$576,161,201
<b>35.</b>	<b>2015 debt tax rate.</b> Divide line 32 by line 34 and multiply by \$100.	\$0.048376/\$100
<b>36.</b>	<b>2015 rollback tax rate.</b> Add lines 27 and 35.	\$1.088476/\$100

# 2015 Effective Tax Rate Worksheet

## Sutton County - County General Fund

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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).	\$654,761,072
2.	<b>2014 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$29,387,831
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$625,373,241
4.	<b>2014 total adopted tax rate.</b>	\$0.435891/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: <span style="float: right;">\$3,765,150</span> B. 2014 values resulting from final court decisions: <span style="float: right;">- \$2,875,000</span> C. 2014 value loss. Subtract B from A.	\$890,150
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$626,263,391
7.	<b>2014 taxable value of property in territory the unit deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2014.</b> 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: <span style="float: right;">\$346,768</span> B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: <span style="float: right;">+ \$10,000</span> C. Value loss. Add A and B.	\$356,768

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County - County General Fund

9.	<p><b>2014 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 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: <span style="float: right;">\$0</span></p> <p>B. 2015 productivity or special appraised value: <span style="float: right;">- \$0</span></p> <p>C. Value loss. Subtract B from A. <span style="float: right;">\$0</span></p>	\$0
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$356,768
11.	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$625,906,623
12.	<b>Adjusted 2014 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$2,728,270
13.	<p><b>Taxes refunded for years preceding tax year 2014.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p>	\$574
14.	<p><b>Taxes in tax increment financing (TIF) for tax year 2014.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p>	\$0
15.	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$2,728,844
16.	<p><b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values only:</b> <span style="float: right;">\$633,953,613</span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p>	

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County - County General Fund

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2015 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$633,953,613</p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">+ \$0</p>	

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County - County General Fund

17. (cont.)	C. <b>Total value under protest or not certified.</b> Add A and B.	\$0								
18.	<b>2015 tax ceilings.</b> Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$30,404,973								
19.	<b>2015 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$603,548,640								
20.	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0								
21.	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$5,153,950								
22.	<b>Total adjustments to the 2015 taxable value.</b> Add lines 20 and 21.	\$5,153,950								
23.	<b>2015 adjusted taxable value.</b> Subtract line 22 from line 19.	\$598,394,690								
24.	<b>2015 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100.	\$0.456027/\$100								
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.									
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> </tr> </thead> <tbody> <tr> <td>County General Fund</td> <td style="text-align: right;">0.456027</td> </tr> <tr> <td>Sutton Co FM &amp; FC</td> <td style="text-align: right;">0.098242</td> </tr> <tr> <td></td> <td style="text-align: right;">\$0.554269/\$100</td> </tr> </tbody> </table>	Fund Name	Tax Rate	County General Fund	0.456027	Sutton Co FM & FC	0.098242		\$0.554269/\$100	
Fund Name	Tax Rate									
County General Fund	0.456027									
Sutton Co FM & FC	0.098242									
	\$0.554269/\$100									

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

# 2015 Rollback Tax Rate Worksheet

## Sutton County - County General Fund

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2014 maintenance and operations (M&amp;O) tax rate.</b>	\$0.435891/\$100
27.	<b>2014 adjusted taxable value. Enter the amount from line 11.</b>	\$625,906,623
28.	<p><b>2014 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$2,728,270</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&amp;O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> 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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

## 2015 Rollback Tax Rate Worksheet (continued)

### Sutton County - County General Fund

<b>28.</b> <b>(cont.)</b>	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p style="text-align: right;">+ \$574</p> <p>F. <b>Enhanced indigent health care expenditures:</b> 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.</p> <p style="text-align: right;">+ \$0</p> <p>G. <b>Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$2,728,844</p>	
<b>29.</b>	<b>2015 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$598,394,690
<b>30.</b>	<b>2015 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.456027/\$100
<b>31.</b>	<b>2015 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.492509/\$100

## 2015 Rollback Tax Rate Worksheet (continued)

### Sutton County - County General Fund

<b>32.</b>	<p><b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b>          "Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> 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. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$0</p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$0</span></p>										
<b>33.</b>	<p><b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0									
<b>34.</b>	<p><b>Adjusted 2015 debt.</b> Subtract line 33 from line 32.</p>	\$0									
<b>35.</b>	<p><b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	98.000000%									
<b>36.</b>	<p><b>2015 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$0									
<b>37.</b>	<p><b>2015 total taxable value.</b> Enter the amount on line 19.</p>	\$603,548,640									
<b>38.</b>	<p><b>2015 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.000000/\$100									
<b>39.</b>	<p><b>2015 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.492509/\$100									
<b>40.</b>	<p><b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> <th></th> </tr> </thead> <tbody> <tr> <td>County General Fund</td> <td style="text-align: right;">0.492509</td> <td></td> </tr> <tr> <td>Sutton Co FM &amp; FC</td> <td style="text-align: right;">0.106101</td> <td style="text-align: right;">\$0.598610/\$100</td> </tr> </tbody> </table>	Fund Name	Tax Rate		County General Fund	0.492509		Sutton Co FM & FC	0.106101	\$0.598610/\$100	\$0.598610/\$100
Fund Name	Tax Rate										
County General Fund	0.492509										
Sutton Co FM & FC	0.106101	\$0.598610/\$100									

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.



## Additional Sales Tax Rate Worksheet

### Sutton County - County General Fund

<b>41.</b>	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
<b>42.</b>	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<b>43.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$603,548,640
<b>44.</b>	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
<b>45.</b>	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.554269/\$100
<b>46.</b>	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.554269/\$100
<b>47.</b>	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.598610/\$100
<b>48.</b>	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.598610/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

## Additional Rollback Protection for Pollution Control Worksheet Sutton County - County General Fund

<b>49.</b>	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>50.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$603,548,640
<b>51.</b>	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
<b>52.</b>	2015 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 (units with the additional sales tax).	\$0.598610/\$100

# 2015 Effective Tax Rate Worksheet

## Sutton County - Sutton Co FM & FC

See pages 13 to 16 for an explanation of the effective tax rate.

<p><b>1. 2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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).</p>	\$652,085,348						
<p><b>2. 2014 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.</p>	\$28,458,107						
<p><b>3. Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.</p>	\$623,627,241						
<p><b>4. 2014 total adopted tax rate.</b></p>	\$0.093913/\$100						
<p><b>5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">A. Original 2014 ARB values:</td> <td style="text-align: right;">\$3,765,150</td> </tr> <tr> <td>B. 2014 values resulting from final court decisions:</td> <td style="text-align: right;">- \$2,875,000</td> </tr> <tr> <td>C. 2014 value loss. Subtract B from A.</td> <td style="text-align: right;">\$890,150</td> </tr> </table>	A. Original 2014 ARB values:	\$3,765,150	B. 2014 values resulting from final court decisions:	- \$2,875,000	C. 2014 value loss. Subtract B from A.	\$890,150	\$890,150
A. Original 2014 ARB values:	\$3,765,150						
B. 2014 values resulting from final court decisions:	- \$2,875,000						
C. 2014 value loss. Subtract B from A.	\$890,150						
<p><b>6. 2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.</p>	\$624,517,391						
<p><b>7. 2014 taxable value of property in territory the unit deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.</p>	\$0						
<p><b>8. 2014 taxable value lost because property first qualified for an exemption in 2014.</b> 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, "goods-in-transit" exemptions.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">A. Absolute exemptions. Use 2014 market value:</td> <td style="text-align: right;">\$346,768</td> </tr> <tr> <td>B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value:</td> <td style="text-align: right;">+ \$157,379</td> </tr> <tr> <td>C. Value loss. Add A and B.</td> <td style="text-align: right;">\$504,147</td> </tr> </table>	A. Absolute exemptions. Use 2014 market value:	\$346,768	B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value:	+ \$157,379	C. Value loss. Add A and B.	\$504,147	\$504,147
A. Absolute exemptions. Use 2014 market value:	\$346,768						
B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value:	+ \$157,379						
C. Value loss. Add A and B.	\$504,147						

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County - Sutton Co FM & FC

9.	<p><b>2014 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 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: <span style="float: right;">\$0</span></p> <p>B. 2015 productivity or special appraised value: <span style="float: right;">- \$0</span></p> <p>C. Value loss. Subtract B from A. <span style="float: right;">\$0</span></p>	\$0
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$504,147
11.	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$624,013,244
12.	<b>Adjusted 2014 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$586,029
13.	<b>Taxes refunded for years preceding tax year 2014.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$122
14.	<b>Taxes in tax increment financing (TIF) for tax year 2014.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$586,151
16.	<p><b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values only:</b> <span style="float: right;">\$631,316,263</span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p>	\$631,316,263

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County - Sutton Co FM & FC

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2015 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$631,316,263</p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">+ \$0</p>	

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County - Sutton Co FM & FC

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0									
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$29,507,973									
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$601,808,290									
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0									
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$5,172,344									
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$5,172,344									
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$596,635,946									
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.098242/\$100									
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.										
	<table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: left;">Tax Rate</th> <th></th> </tr> </thead> <tbody> <tr> <td>County General Fund</td> <td>0.456027</td> <td></td> </tr> <tr> <td>Sutton Co FM &amp; FC</td> <td>0.098242</td> <td style="text-align: right;">\$0.554269/\$100</td> </tr> </tbody> </table>	Fund Name	Tax Rate		County General Fund	0.456027		Sutton Co FM & FC	0.098242	\$0.554269/\$100	
Fund Name	Tax Rate										
County General Fund	0.456027										
Sutton Co FM & FC	0.098242	\$0.554269/\$100									

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

# 2015 Rollback Tax Rate Worksheet

## Sutton County - Sutton Co FM & FC

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2014 maintenance and operations (M&amp;O) tax rate.</b>	\$0.093913/\$100
27.	<b>2014 adjusted taxable value. Enter the amount from line 11.</b>	\$624,013,244
28.	<p><b>2014 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$586,029</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&amp;O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> 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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

## 2015 Rollback Tax Rate Worksheet (continued)

### Sutton County - Sutton Co FM & FC

<b>28.</b> <b>(cont.)</b>	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p style="text-align: right;">+ \$122</p> <p>F. <b>Enhanced indigent health care expenditures:</b> 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.</p> <p style="text-align: right;">+ \$0</p> <p>G. <b>Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$586,151</p>	
<b>29.</b>	<b>2015 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$596,635,946
<b>30.</b>	<b>2015 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.098242/\$100
<b>31.</b>	<b>2015 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.106101/\$100



## 2015 Rollback Tax Rate Worksheet (continued)

### Sutton County - Sutton Co FM & FC

<b>32.</b>	<p><b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(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 unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> 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. List the debt in Schedule B: Debt Service.</p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C: Subtract <b>amount paid</b> from other resources.</p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$0</p> <p>-\$0</p> <p>-\$0</p> <p>\$0</p>						
<b>33.</b>	<p><b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0						
<b>34.</b>	<p><b>Adjusted 2015 debt.</b> Subtract line 33 from line 32.</p>	\$0						
<b>35.</b>	<p><b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	98.000000%						
<b>36.</b>	<p><b>2015 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$0						
<b>37.</b>	<p><b>2015 total taxable value.</b> Enter the amount on line 19.</p>	\$601,808,290						
<b>38.</b>	<p><b>2015 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.000000/\$100						
<b>39.</b>	<p><b>2015 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.106101/\$100						
<b>40.</b>	<p><b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> </tr> </thead> <tbody> <tr> <td>County General Fund</td> <td style="text-align: right;">0.492509</td> </tr> <tr> <td>Sutton Co FM &amp; FC</td> <td style="text-align: right;">0.106101</td> </tr> </tbody> </table>	Fund Name	Tax Rate	County General Fund	0.492509	Sutton Co FM & FC	0.106101	\$0.598610/\$100
Fund Name	Tax Rate							
County General Fund	0.492509							
Sutton Co FM & FC	0.106101							

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

## Additional Sales Tax Rate Worksheet

### Sutton County - Sutton Co FM & FC

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
42.	<p>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.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$601,808,290
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.554269/\$100
46.	<p>2015 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.554269/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.598610/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.598610/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

## Additional Rollback Protection for Pollution Control Worksheet Sutton County - Sutton Co FM & FC

<b>49.</b>	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>50.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$601,808,290
<b>51.</b>	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
<b>52.</b>	2015 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 (units with the additional sales tax).	\$0.598610/\$100

# 2015 Effective Tax Rate Worksheet

## Sutton County Hospital Dist

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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).	\$654,761,072
2.	<b>2014 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$654,761,072
4.	<b>2014 total adopted tax rate.</b>	\$0.164851/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: \$3,765,150 B. 2014 values resulting from final court decisions: - \$2,875,000 C. 2014 value loss. Subtract B from A.	\$890,150
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$655,651,222
7.	<b>2014 taxable value of property in territory the unit deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2014.</b> 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$346,768 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$10,000 C. Value loss. Add A and B.	\$356,768

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County Hospital Dist

9.	<p><b>2014 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 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: <span style="float: right;">\$0</span></p> <p>B. 2015 productivity or special appraised value: <span style="float: right;">- \$0</span></p> <p>C. Value loss. Subtract B from A. <span style="float: right;">\$0</span></p>	
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$356,768
11.	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$655,294,454
12.	<b>Adjusted 2014 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$1,080,259
13.	<b>Taxes refunded for years preceding tax year 2014.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$73
14.	<b>Taxes in tax increment financing (TIF) for tax year 2014.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$1,080,332
16.	<p><b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. <b>Certified values</b> only: <span style="float: right;">\$633,974,263</span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p>	

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County Hospital Dist

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2015 value.</b> Add A and B, then subtract C and D.</p>	\$633,974,263
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">+ \$0</p>	

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County Hospital Dist

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	<b>2015 tax ceilings.</b> Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	<b>2015 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$633,974,263
20.	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$5,174,600
22.	<b>Total adjustments to the 2015 taxable value.</b> Add lines 20 and 21.	\$5,174,600
23.	<b>2015 adjusted taxable value.</b> Subtract line 22 from line 19.	\$628,799,663
24.	<b>2015 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100.	\$0.171808/\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	\$/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

# 2015 Rollback Tax Rate Worksheet

## Sutton County Hospital Dist

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	<b>2014 maintenance and operations (M&amp;O) tax rate.</b>	\$0.164851/\$100
27.	<b>2014 adjusted taxable value. Enter the amount from line 11.</b>	\$655,294,454
28.	<p><b>2014 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$1,080,259</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&amp;O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> 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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	



## 2015 Rollback Tax Rate Worksheet (continued)

### Sutton County Hospital Dist

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2014:</b> Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. <span style="float: right;">+ \$73</span></p> <p><b>F. Enhanced indigent health care expenditures:</b> 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. <span style="float: right;">+ \$27,622</span></p> <p><b>G. Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0." <span style="float: right;">- \$0</span></p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. <span style="float: right;">\$1,107,954</span></p>	
<b>29.</b>	<b>2015 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$628,799,663
<b>30.</b>	<b>2015 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.176201/\$100
<b>31.</b>	<b>2015 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.190297/\$100

## 2015 Rollback Tax Rate Worksheet (continued)

### Sutton County Hospital Dist

<b>32.</b>	<p><b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b>          "Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> 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. List the debt in Schedule B: Debt Service.</p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C: Subtract <b>amount paid</b> from other resources.</p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$0</p> <p>-\$0</p> <p>-\$0</p> <p>\$0</p>	<p>\$0</p>
<b>33.</b>	<b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.		\$0
<b>34.</b>	<b>Adjusted 2015 debt.</b> Subtract line 33 from line 32.		\$0
<b>35.</b>	<b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		98.000000%
<b>36.</b>	<b>2015 debt adjusted for collections.</b> Divide line 34 by line 35.		\$0
<b>37.</b>	<b>2015 total taxable value.</b> Enter the amount on line 19.		\$633,974,263
<b>38.</b>	<b>2015 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.		\$0.000000/\$100
<b>39.</b>	<b>2015 rollback tax rate.</b> Add lines 31 and 38.		\$0.190297/\$100
<b>40.</b>	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.		\$/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

## Additional Rollback Protection for Pollution Control Worksheet Sutton County Hospital Dist

<b>49.</b>	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>50.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$633,974,263
<b>51.</b>	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
<b>52.</b>	2015 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 (units with the additional sales tax).	\$0.190297/\$100

# 2015 Effective Tax Rate Worksheet

## Sutton County Water District

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2014 total taxable value.</b> Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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).	\$654,761,072
2.	<b>2014 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3.	<b>Preliminary 2014 adjusted taxable value.</b> Subtract line 2 from line 1.	\$654,761,072
4.	<b>2014 total adopted tax rate.</b>	\$0.045178/\$100
5.	<b>2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</b> A. Original 2014 ARB values: \$3,765,150 B. 2014 values resulting from final court decisions: - \$2,875,000 C. 2014 value loss. Subtract B from A.	\$890,150
6.	<b>2014 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$655,651,222
7.	<b>2014 taxable value of property in territory the unit deannexed after January 1, 2014.</b> Enter the 2014 value of property in deannexed territory.	\$0
8.	<b>2014 taxable value lost because property first qualified for an exemption in 2014.</b> 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, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$346,768 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$10,000 C. Value loss. Add A and B.	\$356,768

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County Water District

9.	<b>2014 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 2015.</b> Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: <span style="float: right;">\$0</span> B. 2015 productivity or special appraised value: <span style="float: right;">- \$0</span> C. Value loss. Subtract B from A. <span style="float: right;">\$0</span>	\$0
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$356,768
11.	<b>2014 adjusted taxable value.</b> Subtract line 10 from line 6.	\$655,294,454
12.	<b>Adjusted 2014 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$296,048
13.	<b>Taxes refunded for years preceding tax year 2014.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	\$59
14.	<b>Taxes in tax increment financing (TIF) for tax year 2014.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	<b>Adjusted 2014 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$296,107
16.	<b>Total 2015 taxable value on the 2015 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. A. <b>Certified values only:</b> <span style="float: right;">\$633,974,263</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County Water District

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2015 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$633,974,263</p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2015 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2015 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.</p> <p style="text-align: right;">+ \$0</p>	

## 2015 Effective Tax Rate Worksheet (continued)

### Sutton County Water District

17. (cont.)	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
18.	<b>2015 tax ceilings.</b> Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
19.	<b>2015 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$633,974,263
20.	<b>Total 2015 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0
21.	<b>Total 2015 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$5,174,600
22.	<b>Total adjustments to the 2015 taxable value.</b> Add lines 20 and 21.	\$5,174,600
23.	<b>2015 adjusted taxable value.</b> Subtract line 22 from line 19.	\$628,799,663
24.	<b>2015 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100.	\$0.047090/\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	\$/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

# 2015 Rollback Tax Rate Worksheet

## Sutton County Water District

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2014 maintenance and operations (M&O) tax rate.	\$0.045178/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$655,294,454
28.	<p><b>2014 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$296,048</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&amp;O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> 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 units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	



**2015 Rollback Tax Rate Worksheet (continued)**  
**Sutton County Water District**

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2014:</b> Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014. <span style="float: right;">+ \$59</span></p> <p><b>F. Enhanced indigent health care expenditures:</b> 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. <span style="float: right;">+ \$0</span></p> <p><b>G. Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0." <span style="float: right;">- \$0</span></p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. <span style="float: right;">\$296,107</span></p>	
<b>29.</b>	<b>2015 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$628,799,663
<b>30.</b>	<b>2015 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.047090/\$100
<b>31.</b>	<b>2015 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.050857/\$100

## 2015 Rollback Tax Rate Worksheet (continued)

### Sutton County Water District

32.	<p><b>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(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 unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> 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. List the debt in Schedule B: Debt Service. <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$0</span></p>	
33.	<b>Certified 2014 excess debt collections.</b> Enter the amount certified by the collector.	\$0
34.	<b>Adjusted 2015 debt.</b> Subtract line 33 from line 32.	\$0
35.	<b>Certified 2015 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.000000%
36.	<b>2015 debt adjusted for collections.</b> Divide line 34 by line 35.	\$0
37.	<b>2015 total taxable value.</b> Enter the amount on line 19.	\$633,974,263
38.	<b>2015 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.000000/\$100
39.	<b>2015 rollback tax rate.</b> Add lines 31 and 38.	\$0.050857/\$100
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	\$/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

## Additional Sales Tax Rate Worksheet

### Sutton County Water District

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	\$0
42.	<p>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.</p> <p style="text-align: center;">UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$633,974,263
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.000000/\$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.047090/\$100
46.	<p>2015 effective tax rate, adjusted for sales tax.</p> <p style="text-align: center;">UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.</p>	\$0.047090/\$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.050857/\$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.050857/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection  
for Pollution Control Worksheet  
Sutton County Water District**

<b>49.</b>	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
<b>50.</b>	2015 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$633,974,263
<b>51.</b>	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.000000/\$100
<b>52.</b>	2015 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 (units with the additional sales tax).	\$0.050857/\$100