

2018 Effective Tax Rate Worksheet

Emergency Services District #1

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

1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 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). ¹	\$1,801,905,142
2.	2017 tax ceilings. Counties, Cities and Junior College Districts. Enter 2017 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 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$1,801,905,142
4.	2017 total adopted tax rate.	\$0.030000/\$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$4,634,520 B. 2017 values resulting from final court decisions: - \$3,965,780 C. 2017 value loss. Subtract B from A. ³	\$668,740
6.	2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,802,573,882
7.	2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0
8.	2017 taxable value lost because property first qualified for an exemption in 2017. 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 2017 market value: \$695,718 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$3,319,534 C. Value loss. Add A and B. ⁵	\$4,015,252

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)

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9.	2017 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 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: \$8,705,802 B. 2018 productivity or special appraised value: - \$357,190 C. Value loss. Subtract B from A. ⁶	\$8,348,612
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$12,363,864
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$1,790,210,018
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$537,063
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2017. 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 2018 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$537,063
16.	Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$1,915,203,033 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued) Emergency Services District #1

16. (cont.)	C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property:	- \$0	\$1,915,203,033
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19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$1,915,203,033
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$35,745,290
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$35,745,290
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$1,879,457,743
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.028575/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	\$/ \$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2017 or in May 2018 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.

2018 Rollback Tax Rate Worksheet

Emergency Services District #1

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

26.	2017 maintenance and operations (M&O) tax rate.	\$0.030000/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$1,790,210,018
28.	<p>2017 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$537,063</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 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. + \$0</p>	

<p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."</p>	+ \$0
<p>D. Transferring function: 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."</p>	+/- \$0

2018 Rollback Tax Rate Worksheet (continued)

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28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2017. 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 2017. This line applies only to tax years preceding tax year 2017.</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p>G. Taxes in tax increment financing (TIF): 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 2018 captured appraised value in Line 16D, enter "0."</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	+ \$0	+ \$0	- \$0	\$537,063
29.	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$1,879,457,743			
30.	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.028575/\$100			
31.	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.030861/\$100			

2018 Rollback Tax Rate Worksheet (continued)

Emergency Services District #1

32.	<p>Total 2018 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses.</p> <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</p> <p>B: Subtract unencumbered fund amount used to reduce total debt.</p> <p>C: Subtract amount paid from other resources.</p> <p>D: Adjusted debt. Subtract B and C from A.</p>	<p>\$0</p> <p>-\$0</p> <p>-\$0</p> <p>\$0</p>
33.	<p>Certified 2017 excess debt collections. Enter the amount certified by the collector.</p>	\$0
34.	<p>Adjusted 2018 debt. Subtract line 33 from line 32.</p>	\$0
35.	<p>Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%
36.	<p>2018 debt adjusted for collections. Divide line 34 by line 35.</p>	\$0
37.	<p>2018 total taxable value. Enter the amount on line 19.</p>	\$1,915,203,033
38.	<p>2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.000000/\$100
39.	<p>2018 rollback tax rate. Add lines 31 and 38.</p>	\$0.030861/\$100
40.	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.</p>	\$/\$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*.

**2018 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: Emergency Services District #1

Date: 07/30/2018

1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,802,573,882
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.030000
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$540,772
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$1,915,203,033
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.028575
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$547,269
8. Last year's total levy. Sum of line 4 for all funds.	\$540,772
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$547,269
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$6,497