

2019 Effective Tax Rate Worksheet

Line #	Description	Value
1	2018 total taxable value	\$1,324,961,270
2	2018 tax ceilings and Chapter 313 limitations	\$92,924,160
A	2018 total taxable value of homesteads with tax ceilings	\$92,924,160
B	2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes	\$0
C	Add A and B	\$92,924,160
3	Preliminary 2018 adjusted taxable value	\$1,232,037,110
4	2018 total adopted tax rate	1.23371
5	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value	\$0
A	Original 2018 ARB values	\$0
B	2018 values resulting from final court decisions	\$0
C	2018 value loss	\$0
6	2018 taxable value, adjusted for court-ordered reductions	\$1,232,037,110
7	2018 taxable value of property in territory the school deannexed after Jan. 1, 2018	\$0
8	2018 taxable value lost because property first qualified for an exemption in 2019	\$1,663,145
A	Absolute exemptions	\$0
B	Partial exemptions:	\$1,663,145
C	Value Loss	\$1,663,145
9	2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019	\$199,124
A	2018 market value	\$199,124
B	2019 productivity or special appraised value	\$0
C	Value loss	\$199,124

Line #	Description	Value
10	Total adjustments for lost value	\$1,862,269
11	2018 adjusted taxable value	\$1,230,174,841
12	Adjusted 2018 taxes	\$15,176,790
13	Taxes refunded for years preceding tax year 2018	\$18,713
14	Adjusted 2018 taxes with refunds	\$15,195,503
15	Total 2019 taxable value on the 2019 certified appraisal roll today	\$1,409,680,912
A	Certified values only:	\$1,409,680,912
B	Pollution control exemption	\$0
C	Total value	\$1,409,680,912
16	Total value of properties under protest or not included on certified appraisal roll	\$0
A	2019 taxable value of properties under protest	\$0
B	2019 value of properties not under protest or included on certified appraisal roll	\$0
C	Total value under protest or not certified.	\$0
17	2019 tax ceilings and Chapter 313 limitations	\$98,288,587
A	2019 total taxable value of homesteads with tax ceilings	\$98,288,587
B	2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes	\$0
C	Add A and B	\$98,288,587
18	2019 total taxable value	\$1,311,392,325
19	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018	\$0
20	Total 2019 taxable value of new improvements and new personal property located in new improvements	\$41,236,865
21	Total adjustments to the 2019 taxable value	\$41,236,865
22	2019 adjusted taxable value	\$1,270,155,460
23	2019 effective tax rate	1.1963 ⁴

Line #	Description	Value
24	2019 effective tax rate for ISDs with Chapter 313 Limitations	0.00000

2019 Rollback Tax Rate Worksheet

Line #	Description	Value
25	TOTAL 2019 Voter approval rate.	0.97000
<i>A</i>	The rate equal to the 2019 state compression percentage times \$1.00	0.93000
<i>B</i>	B Value	0.04000
<i>C</i>	Total	0.97
26	Total 2019 debt to be paid with property tax revenue	\$2,700,753
<i>A</i>	Debt	\$2,700,753
<i>B</i>	If using unencumbered funds, subtract unencumbered fund amount used from total debt	\$0
<i>C</i>	Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	\$0
<i>D</i>	Total	\$2,700,753
27	Certified 2018 excess debt collections	\$0
28	Adjusted 2019 debt	\$2,700,753
29	Certified 2019 anticipated collection rate	100%
30	2019 debt adjusted for collections	\$2,700,753
31	2019 total taxable value	\$1,311,392,325
32	2019 debt tax rate	0.2059 ⁴
33	2019 rollback tax rate	1.1759 ⁴

2018 Effective Tax Rate Worksheet

Line #	Description	Value
1	2017 total taxable value	\$1,283,900,980
2	2017 tax ceilings and Chapter 313 limitations	\$76,244,677
<i>A</i>	2017 total taxable value of homesteads with tax ceilings	\$76,244,677
<i>B</i>	2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes	\$0
<i>C</i>	Add A and B	\$76,244,677
3	Preliminary 2017 adjusted taxable value	\$1,207,656,303
4	2017 total adopted tax rate	1.23777
5	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value	\$0
<i>A</i>	Original 2017 ARB values	\$0
<i>B</i>	2017 values resulting from final court decisions	\$0
<i>C</i>	2017 value loss	\$0
6	2017 taxable value, adjusted for court-ordered reductions	\$1,207,656,303
7	2017 taxable value of property in territory the school deannexed after Jan. 1, 2017	\$0
8	2017 taxable value lost because property first qualified for an exemption in 2018	\$7,119,898
<i>A</i>	Absolute exemptions	\$0
<i>B</i>	Partial exemptions:	\$7,119,898
<i>C</i>	Value Loss	\$7,119,898
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	\$660,116
<i>A</i>	2017 market value	\$660,116
<i>B</i>	2018 productivity or special appraised value	\$0
<i>C</i>	Value loss	\$660,116

Line #	Description	Value
10	Total adjustments for lost value	\$7,780,014
11	2017 adjusted taxable value	\$1,199,876,289
12	Adjusted 2017 taxes	\$14,851,709
13	Taxes refunded for years preceding tax year 2017	\$10,647
14	Adjusted 2017 taxes with refunds	\$14,862,35 ⁵ 6
15	Total 2018 taxable value on the 2018 certified appraisal roll today	\$1,319,333,493
	<i>A</i> Certified values only:	\$1,319,333,493
	<i>B</i> Pollution control exemption	\$0
	<i>C</i> Total value	\$1,319,333,493
16	Total value of properties under protest or not included on certified appraisal roll	\$0
	<i>A</i> 2018 taxable value of properties under protest	\$0
	<i>B</i> 2018 value of properties not under protest or included on certified appraisal roll	\$0
	<i>C</i> Total value under protest or not certified.	\$0
17	2018 tax ceilings and Chapter 313 limitations	\$91,245,565
	<i>A</i> 2018 total taxable value of homesteads with tax ceilings	\$91,245,565
	<i>B</i> 2018 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes	\$0
	<i>C</i> Add A and B	\$91,245,565
18	2018 total taxable value	\$1,228,087,928
19	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017	\$0
20	Total 2018 taxable value of new improvements and new personal property located in new improvements	\$64,605,601
21	Total adjustments to the 2018 taxable value	\$64,605,601
22	2018 adjusted taxable value	\$1,163,482,327
23	2018 effective tax rate	1.27740

Line #	Description	Value
24	2018 effective tax rate for ISDs with Chapter 313 Limitations	0.00000

2018 Rollback Tax Rate Worksheet

Line #	Description	Value
25	Maintenance and Operations (M&O) tax rate	1.50000
26	Multiply line 25 times 0.6667	1.00005
27	2018 rollback M&O rate	1.04005
28	Total 2018 debt to be paid with property tax revenue	\$2,378,944
<i>A</i>	Debt	\$2,378,944
<i>B</i>	If using unencumbered funds, subtract unencumbered fund amount used from total debt	\$0
<i>C</i>	Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	\$0
<i>D</i>	Total	\$2,378,944
29	Certified 2017 excess debt collections	\$0
30	Adjusted 2018 debt	\$2,378,944
31	Certified 2018 anticipated collection rate	100%
32	2018 debt adjusted for collections	\$2,378,944
33	2018 total taxable value	\$1,228,087,928
34	2018 debt tax rate	0.19371
35	2018 rollback tax rate	1.23376

2017 Effective Tax Rate Worksheet

Line #	Description	Value
1	2016 total taxable value	\$1,179,884,054
2	2016 tax ceilings and Chapter 313 limitations	\$76,083,159
A	2016 total taxable value of homesteads with tax ceilings	\$76,083,159
B	2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes	\$0
C	Add A and B	\$76,083,159
3	Preliminary 2016 adjusted taxable value	\$1,103,800,895
4	2016 total adopted tax rate	1.25433
5	2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value	\$0
A	Original 2016 ARB values	\$0
B	2016 values resulting from final court decisions	\$0
C	2016 value loss	\$0
6	2016 taxable value, adjusted for court-ordered reductions	\$1,103,800,895
7	2016 taxable value of property in territory the school deannexed after Jan. 1, 2016	\$0
8	2016 taxable value lost because property first qualified for an exemption in 2017	\$7,156,333
A	Absolute exemptions	\$0
B	Partial exemptions:	\$7,156,333
C	Value Loss	\$7,156,333
9	2016 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 2017	\$2,427
A	2016 market value	\$2,427
B	2017 productivity or special appraised value	\$0
C	Value loss	\$2,427

Line #	Description	Value
10	Total adjustments for lost value	\$7,158,760
11	2016 adjusted taxable value	\$1,096,642,135
12	Adjusted 2016 taxes	\$13,755,511
13	Taxes refunded for years preceding tax year 2016	\$7,336
14	Adjusted 2016 taxes with refunds	\$13,762,847
15	Total 2017 taxable value on the 2017 certified appraisal roll today	\$1,284,912,658
<i>A</i>	Certified values only:	\$1,284,912,658
<i>B</i>	Pollution control exemption	\$0
<i>C</i>	Total value	\$1,284,912,658
16	Total value of properties under protest or not included on certified appraisal roll	\$0
<i>A</i>	2017 taxable value of properties under protest	\$0
<i>B</i>	2017 value of properties not under protest or included on certified appraisal roll	\$0
<i>C</i>	Total value under protest or not certified.	\$0
17	2017 tax ceilings and Chapter 313 limitations	\$83,748,968
<i>A</i>	2017 total taxable value of homesteads with tax ceilings	\$83,748,968
<i>B</i>	2017 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes	\$0
<i>C</i>	Add A and B	\$83,748,968
18	2017 total taxable value	\$1,201,163,690
19	Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016	\$0
20	Total 2017 taxable value of new improvements and new personal property located in new improvements	\$88,049,788
21	Total adjustments to the 2017 taxable value	\$88,049,788
22	2017 adjusted taxable value	\$1,113,113,902
23	2017 effective tax rate	1.23643

Line #	Description	Value
24	2017 effective tax rate for ISDs with Chapter 313 Limitations	0.00000

2017 Rollback Tax Rate Worksheet

Line #	Description	Value
25	Maintenance and Operations (M&O) tax rate	1.50000
26	Multiply line 25 times 0.6667	1.00005
27	2017 rollback M&O rate	1.04005
28	Total 2017 debt to be paid with property tax revenue	\$2,375,618
<i>A</i>	Debt	\$2,375,618
<i>B</i>	If using unencumbered funds, subtract unencumbered fund amount used from total debt	\$0
<i>C</i>	Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program	\$0
<i>D</i>	Total	\$2,375,618
29	Certified 2016 excess debt collections	\$0
30	Adjusted 2017 debt	\$2,375,618
31	Certified 2017 anticipated collection rate	100%
32	2017 debt adjusted for collections	\$2,375,618
33	2017 total taxable value	\$1,201,163,690
34	2017 debt tax rate	0.1977 ⁷
35	2017 rollback tax rate	1.2378 ⁷

BUSHLAND INDEPENDENT SCHOOL DISTRICT
2016 EFFECTIVE TAX RATE WORKSHEET

7/29/16
Final

1	2015 total taxable value	1,122,935,493
2	2015 taxable value of over-65 or disabled homesteads with tax ceilings	<u>68,961,022</u>
3	Preliminary 2015 adjusted taxable value	1,053,974,471
4	2015 total adopted tax rate	<u>1.268040 / \$100</u>
5	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value	<u>-</u>
6	2015 taxable value, adjusted for court-ordered reductions	1,053,974,471
7	2015 taxable value of property in territory the school deannexed after January 1, 2015	<u>-</u>
8	2015 taxable value lost because property first qualified for an exemption in 2016	<u>3,945,805</u>
9	2015 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 2016.	<u>447,645</u>
10	Total adjustments for lost value	4,393,450
11	2015 adjusted taxable value	1,049,581,021
12	Adjusted 2015 taxes	13,309,107
13	Taxes refunded for years preceding tax year 2015	<u>5,353⁴</u>
14	Adjusted 2015 taxes with refunds	13,314,460
15	Total 2016 taxable value on the 2016 certified appraisal roll today	<u>1,176,999,041</u>
16	Total 2016 taxable value of properties under protest	<u>-</u>
17	SCHOOL DISTRICTS - 2016 taxable value of over-65 homesteads with tax ceilings	<u>74,079,092</u>
18	2016 total taxable value	1,102,919,949
19	Total 2016 taxable value of properties in territory annexed since January 1, 2015	-

20	Total 2016 taxable value of new improvements and new personal property located in new improvements	64,486,500
21	Total adjustments to the 2016 taxable value	64,486,500
22	2016 adjusted taxable value	1,038,433,449
23	2016 effective tax rate	1.28216% /\$100 ✓

2016 ROLLBACK TAX RATE WORKSHEET

25	2015 maintenance and operations tax rate	1.50000
26	2016 M&O compressed rate	1.00005
27	2016 rollback maintenance and operations rate	<u>1.04005</u> /\$100
	TEA WORKSHEET LINE 51 ENTER LESSOR OF 2 RATES	
28	Total 2016 debt to be paid with property taxes and additional sales tax revenue	<u>2,363,343</u>
29	Certified 2015 excess debt collections	<u>0</u>
30	Adjusted 2016 debt	2,363,343
31	Certified 2016 anticipated collection rate	<u>100</u> %
32	2016 debt adjusted for collections	2,363,343
33	2016 captured appraised value of real property taxable by the school district in a TIF for which the 2016 taxes will be deposited into the TIF	-
34	2016 total taxable value	1,102,919,949
35	2016 debt tax rate	<u>0.21428</u> /\$100 ✓
36	2016 rollback tax rate	1.25433% ✓
37	Certified expenses from TCEQ	-
38	2016 total taxable value	1,102,919,949 /\$100
39	Additional rate for pollution control	0 /\$100
40	2016 rollback tax rate, adj for pollution control	1.25433% /\$100

BUSHLAND INDEPENDENT SCHOOL DISTRICT
2015 EFFECTIVE TAX RATE WORKSHEET

1	2014 total taxable value	1,143,239,477
2	2014 taxable value of over-65 or disabled homesteads with tax ceilings	<u>65,657,651</u>
3	Preliminary 2014 adjusted taxable value	1,077,581,826
4	2014 total adopted tax rate	<u>1.290000 / \$100</u>
5	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value	<u>-</u>
6	2014 taxable value, adjusted for court-ordered reductions	1,077,581,826
7	2014 taxable value of property in territory the school deannexed after January 1, 2014	<u>-</u>
8	2014 taxable value lost because property first qualified for an exemption in 2015	<u>4,164,687</u>
9	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.	<u>19,490</u>
10	Total adjustments for lost value	4,184,177
11	2014 adjusted taxable value	1,073,397,649
12	Adjusted 2014 taxes	13,846,830
13	Taxes refunded for years preceding tax year 2014	<u>2,743</u>
14	Adjusted 2014 taxes with refunds	13,849,573
15	Total 2015 taxable value on the 2015 certified appraisal roll today	<u>1,120,533,172</u>
16	Total 2015 taxable value of properties under protest	<u>-</u>
17	SCHOOL DISTRICTS - 2015 taxable value of over-65 homesteads with tax ceilings	<u>65,292,695</u>
18	2015 total taxable value	1,055,240,477
19	Total 2015 taxable value of properties in territory annexed since January 1, 2014	-

20	Total 2015 taxable value of new improvements and new personal property located in new improvements	80,489,205
21	Total adjustments to the 2015 taxable value	80,489,205
22	2015 adjusted taxable value	974,751,272
23	2015 effective tax rate	1.420831 /\$100

2015 ROLLBACK TAX RATE WORKSHEET

25	2014 maintenance and operations tax rate	1.50000
26	2015 M&O compressed rate	1.00005
27	2015 rollback maintenance and operations rate	<u>1.040050</u> /\$100
	TEA WORKSHEET LINE 51 ENTER LESSOR OF 2 RATES	
28	Total 2015 debt to be paid with property taxes and additional sales tax revenue	<u>2,405,843</u>
29	Certified 2014 excess debt collections	<u>0</u>
30	Adjusted 2015 debt	2,405,843
31	Certified 2015 anticipated collection rate	<u>100 %</u>
32	2015 debt adjusted for collections	2,405,843
33	2015 captured appraised value of real property taxable by the school district in a TIF for which the 2015 taxes will be deposited into the TIF	-
34	2015 total taxable value	1,055,240,477
35	2015 debt tax rate	<u>0.2279900</u> /\$100
36	2015 rollback tax rate	1.2680400
37	Certified expenses from TCEQ	-
38	2015 total taxable value	1,055,240,477 /\$100
39	Additional rate for pollution control	0 /\$100
40	2015 rollback tax rate, adj for pollution control	1.268040 /\$100