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| **2019 Water District Rollback Tax Rate Worksheet** |
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| **440 Fm 3240, Bandera, TX 78003**  |
| **830-796-7260**  |
| **http://www.bcragd.org/**  |
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|   | **Rollback Tax Rate BCRAGD**The rollback tax rate is the highest rate the water district may adopt without authorizing qualified voters to petition for a rollback election. The rollback rate is the current year's debt service and contract tax rates, plus the maintenance and operation (M&O) rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.  | Date: 10/07/2019 |
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| **1.** | **2018 average appraised value of residence homestead.** |   | $171,619  |
| **2.** | **2018 general exemptions available for the average homestead** (Excluding age 65 or older or disabled persons exemptions). |   | - $6,961  |
| **3.** | **2018 average taxable value of residence homestead** (Line 1 minus Line 2). |   | $164,658  |
| **4.** | **2018 adopted M&O tax rate** (per $100 of value). | x $0.040339/$100 |   |
| **5.** | **2018 M&O tax on average residence homestead.** (Multiply Line 3 by Line 4, divide by $100). |   | $66.42  |
| **6.** | **Highest M&O tax on average residence homestead with increase** (Multiply Line 5 by 1.08). |    | $71.73 |
| **7.** | **2019 average appraised value of residence homestead.** |   | $175,860  |
| **8.** | **2019 general exemptions available for the average homestead** (Excluding age 65 or older or disabled persons exemptions). |   | - $5,743  |
| **9.** | **2019 average taxable value of residence homestead** (Line 7 minus Line 8). |   |  $170,117 |
| **10.** | **Highest 2019 M&O Tax Rate** (Line 6 divided by Line 9, multiply by $100). |    | $0.042165/$100 |
| **11.** | **2019 Debt Tax Rate.** |    |  $0.000000/$100 |
| **12.** | **2019 Contract Tax Rate.** |    |  $0.000000/$100 |
| **13.** | **2019 Rollback Tax Rate** (add Lines 10, 11, and 12). This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election. |    | $0.042165/$100 |

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| **Taxing Unit Representative Name and Signature**Enter the name of the person preparing the rollback tax rate as authorized by the governing body of the water district. |
| **Print Here Gwenda Tschirhart**Printed Name of Water District Representative  |
| **Sign Here Gwenda Tschirhart**Water District Representative  |
| **Date 08/01/2019**  |