|  |  |  |
| --- | --- | --- |
| **2018 Water District Rollback  Tax Rate Worksheet** | | |
|  | | |
|  | | |
| **440 Fm 3240, Bandera, TX 78003** | | |
| **(830) 796-7260** | | |
| **www.bcragd.org** | | |
|  | | |
|  | **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: 08/22/2019 |
|  | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **1.** | **2017 average appraised value of residence homestead.** |  | $163,307 |
| **2.** | **2017 general exemptions available for the average homestead** (Excluding age 65 or older or disabled persons exemptions). |  | - $6,108 |
| **3.** | **2017 average taxable value of residence homestead** (Line 1 minus Line 2). |  | $157,199 |
| **4.** | **2017 adopted M&O tax rate** (per $100 of value). | x $0.039280/$100 |  |
| **5.** | **2017 M&O tax on average residence homestead.** (Multiply Line 3 by Line 4, divide by $100). |  | $61.75 |
| **6.** | **Highest M&O tax on average residence homestead with increase** (Multiply Line 5 by 1.08). |  | $66.69 |
| **7.** | **2018 average appraised value of residence homestead.** |  | $172,315 |
| **8.** | **2018 general exemptions available for the average homestead** (Excluding age 65 or older or disabled persons exemptions). |  | - $6,995 |
| **9.** | **2018 average taxable value of residence homestead** (Line 7 minus Line 8). |  | $165,320 |
| **10.** | **Highest 2018 M&O Tax Rate** (Line 6 divided by Line 9, multiply by $100). |  | $0.040339/$100 |
| **11.** | **2018 Debt Tax Rate.** |  | $0.000000/$100 |
| **12.** | **2018 Contract Tax Rate.** |  | $0.000000/$100 |
| **13.** | **2018 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. |  | $0.040339/$100 |

|  |
| --- |
| **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 07/02/2018** |