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| |  | | --- | | **2018 Tax Rate Calculation Worksheet** | | **UTOPIA VANDERPOOL ESD#1** | | **485 Main St. Utopia, TX** | | | |  | | | |  | | | |  |  |  | | **Effective Tax Rate (No New Taxes) UTOPIA VANDERPOOL ESD#1** The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | **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 | $214,804,817 | | **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. | $214,804,817 | | **4.** | **2017 total adopted tax rate.** | $0.097700/$100 | | **5.** | |  |  |  | | --- | --- | --- | | **2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.** | | | | A. | Original 2017 ARB values: | $0 | | B. | 2017 values resulting from final court decisions: | - $0 | | C. | 2017 value loss. Subtract B from A.3 |  | | $0 | | **6.** | **2017 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C. | $214,804,817 | | **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 | | |

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| |  | | --- | | **Additional Sales Tax to Reduce Property Taxes UTOPIA VANDERPOOL ESD#1**  Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.  This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax. |  |  |  |  | | --- | --- | --- | | **41.** | **Taxable Sales.** For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters.20 Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line. | $0 | | **42.** | **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.21  **Taxing units that adopted the sales tax in November 2017 or in May 2018.** Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.22  -OR-  **Taxing units that adopted the sales tax before November 2017.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | $0 | | **43.** | **2018 total taxable value.** Enter the amount from line 37 of the *Rollback Tax Rate Worksheet* . | $227,298,273 | | **44.** | **Sales tax adjustment rate.** Divide line 42 by line 43 and multiply by $100. | $0.0000/$100 | | **45.** | **2018 effective tax rate, unadjusted for sales tax.23** Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet*. | $0.0952/$100 | | **46.** | **2018 effective tax rate, adjusted for sales tax.**  **Taxing units that adopted the sales tax in November 2017 or in May 2018.** Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017. | $0.0952/$100 | | **47.** | **2018 rollback tax rate, unadjusted for sales tax.24** Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet. | $0.1028/$100 | | **48.** | **2018 rollback tax rate, adjusted for sales tax.** Subtract line 44 from line 47. | $0.1028/$100 | |

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| |  | | --- | | **Additional Rollback Protection for Pollution Control UTOPIA VANDERPOOL ESD#1**  A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.   This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution. |  |  |  |  | | --- | --- | --- | | **49.** | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.25 The taxing unit shall provide its tax assessor-collector with a copy of the letter.26 | $0 | | **50.** | **2018 total taxable value.** Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*. | $227,298,273 | | **51.** | **Additional rate for pollution control.** Divide line 49 by line 50 and multiply by 100. | $0.0000/$100 | | **52.** | **2018 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). | $0.1028/$100 | |

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| |  | | --- | | **Total Tax Rate**  Indicate the applicable total tax rates as calculated above. |  |  |  | | --- | --- | | Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax) | $0.0952 | | Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax) | $0.1028 | | Rollback Tax Rate Adjusted for Pollution Control (Line 52) | $0.1028/$100 | |

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| **Taxing Unit Representative Name and Signature** Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. |
| **Print Here Gwenda Tschirhart**  Printed Name of Taxing Unit Representative |
| **Sign Here Gwenda Tschirhart**  Taxing Unit Representative |
| **Date 08/22/2018** |

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| **2018 Notice of Effective Tax Rate** | |
| **Worksheet for Calculation of Tax Increase/Decrease** | |
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| **Entity Name:** UTOPIA VANDERPOOL ESD#1 | **Date:** 08/22/2018 |
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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | |  |  |  |  |  | | **1.** | 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet. | $214,804,817 |  |  |  |  | | **2.** | 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet. | 0.097700 |  |  |  |  | | **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. | $209,864 |  |  |  |  | | **5.** | 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet. | $227,298,273 |  |  |  |  | | **6.** | 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet. | 0.095200 |  |  |  |  | | **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. | $216,388 |  |  |  |  | | **8.** | Last year's total levy. Sum of line 4 for all funds. | $209,864 |  | | | | | **9.** | 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds. | $216,388 |  | | | | | **10.** | Tax Increase (Decrease). Subtract Line 8 from Line 9. | $6,524 |  |  |  |  | | |