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| |  | | --- | | **2018 Tax Rate Calculation Worksheet** | | **MEDINA ISD** | | **1 Bobcat Lane, Medina Texas** | | **830-589-2855** | | **www.medinaisd.org** | | **Effective Tax Rate (No New Taxes) MEDINA ISD**  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 one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2). | $256,775,645 | | **2.** | |  |  |  | | --- | --- | --- | | **2017 tax ceilings and Chapter 313 limitations.** | | | | A. | Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.1 | $50,582,428 | | B. | Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)2 | $0 | | C. | Add A and B. | | | $50,582,428 | | **3.** | **Preliminary 2017 adjusted taxable value.** Subtract line 2 from line 1. | $206,193,217 | | **4.** | **2017 total adopted tax rate.** (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately). | 1.040000/$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: |  | | $0 | | **6.** | **2017 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C. | $206,193,217 | | **7.** | **2017 taxable value of property in territory the school deannexed after January 1, 2017.** Enter the 2017 value of property in deannexed territory. | $0 | | |
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This rate accounts for principal and interest on bonds and other debt secured by property tax revenue. | | In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the rollback tax rate. | | **MEDINA ISD** |  |  | | --- | |  |  |  |  |  | | --- | --- | --- | | **25.** | **Maintenance and operations (M&O) tax rate.** Enter $1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than $1.50. | $1.500000/$100 | | **26.** | **Multiply line 25 times .6667** | $1.000050/$100 | | **27.** | |  |  |  | | --- | --- | --- | | **2018 rollback M&O rate.** | | | | Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). | $1.040000 |  | | $1.040000/$100 | | **28.** | |  |  |  | | --- | --- | --- | | **Total 2018 debt to be paid with property 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 school district's budget as M&O expenses. | | | | **A:** Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. | $415,149 |  | | **B:** Subtract unencumbered fund amount used to reduce total debt. | -$0 |  | | **C:** Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. | -$0 |  | | **D:** Adjust debt: Subtract B and C from A. |  |  | | $415,149 | | **29.** | **Certified 2017 excess debt collections.** Enter the amount certified by the collector. | $0 | | **30.** | **Adjusted 2018 debt.** Subtract line 29 from line 28D. | $415,149 | | **31.** | **Certified 2018 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. | 100.000000% | | **32.** | **2018 debt adjusted for collections.** Divide line 30 by line 31. | $415,149 | | **33.** | **2018 total taxable value.** Enter amount on line 18. | $215,219,470 | | **34.** | **2018 debt tax rate.** Divide line 32 by line 33 and multiply by $100. | $0.192895/$100 | | **35.** | **2018 rollback tax rate.** Add lines 27 and 34. | $1.232895/$100 | | | 6 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | **Additional Rollback Protection for Pollution Control MEDINA ISD** | | A school district 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 school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district 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 step should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution. | |  |  |  |  |  | | --- | --- | --- | | **36.** | **Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ7. The school district shall provide its assessor with a copy of the letter8. | $0 | | **37.** | **2018 total taxable value.** Enter the amount from line 33 of the *Rollback Tax Rate Worksheet.* | $215,219,470 | | **38.** | **Additional rate for pollution control.** Divide line 36 by line 37 and multiply by $100. | $0.000000/$100 | | **39.** | **2018 rollback tax rate, adjusted for pollution control.** Add line 38 and line 35. | $1.232895/$100 | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | **Total Tax Rate** | | Indicate the applicable total tax rates as calculated above. | |  |  |  |  | | --- | --- | | Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations) | $0.000000 | | Rollback Tax Rate (Line 35) | $1.232895 | | Rollback Tax Rate Adjusted for Pollution Control (Line 39) | $1.232895 |  |  | | --- | | **School District Representative Name and Signature** Enter the name of the person preparing the tax rate as authorized by the school board. | | **Print Here Gwenda Tschirhart**  Printed Name of School District Representative | | **Sign Here Gwenda Tschirhart**  School District Representative | | **Date 08/30/2018** | |  |  |  | | --- | --- | | **2018 Notice of Effective Tax Rate** | | | **Worksheet for Calculation of Tax Increase/Decrease** | | |  | | | **Entity Name:** MEDINA ISD | **Date:** 08/22/2019 | |  | | | |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | |  |  |  |  |  | | **1.** | 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet. | $206,193,217 |  |  |  |  | | **2.** | 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet. | 1.040000 |  |  |  |  | | **3.** | Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet. | $864 |  |  |  |  | | **4.** | Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3. | $2,145,273 |  |  |  |  | | **5.** | 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet. | $215,219,470 |  |  |  |  | | **6.** | 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet. | 1.016884 |  |  |  |  | | **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. | $2,188,532 |  |  |  |  | | **8.** | Last year's total levy. Sum of line 4 for all funds. | $2,145,273 |  | | | | | **9.** | 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds. | $2,188,532 |  | | | | | **10.** | Tax Increase (Decrease). Subtract Line 8 from Line 9. | $43,259 |  |  |  |  | | | |