

2019 Water District Rollback Tax Rate Worksheet

504 STATE HIGHWAY 16, ZAPATA, TX 78076
956-765-9650

Rollback Tax Rate ZAPATA CO. WATER CONTROL IMPTS. DIS

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:
10/03/2019

1.	2018 average appraised value of residence homestead.	\$141,691
2.	2018 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$30,531
3.	2018 average taxable value of residence homestead (Line 1 minus Line 2).	\$111,160
4.	2018 adopted M&O tax rate (per \$100 of value). x \$0.340000/\$100	
5.	2018 M&O tax on average residence homestead. (Multiply Line 3 by Line 4, divide by \$100).	\$377.94
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$408.18
7.	2019 average appraised value of residence homestead.	\$149,935
8.	2019 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$37,244
9.	2019 average taxable value of residence homestead (Line 7 minus Line 8).	\$112,691
10.	Highest 2019 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	\$0.362211/\$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.	\$0.362211/\$100

2018 Water District Rollback Tax Rate Worksheet

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Date:
10/03/2019

1.	2017 average appraised value of residence homestead.	\$137,531
2.	2017 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$44,394
3.	2017 average taxable value of residence homestead (Line 1 minus Line 2).	\$93,137
4.	2017 adopted M&O tax rate (per \$100 of value). x \$0.360000/\$100	
5.	2017 M&O tax on average residence homestead. (Multiply Line 3 by Line 4, divide by \$100).	\$335.29
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$362.11
7.	2018 average appraised value of residence homestead.	\$141,691
8.	2018 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	- \$30,531
9.	2018 average taxable value of residence homestead (Line 7 minus Line 8).	\$111,160
10.	Highest 2018 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	\$0.325755/\$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.	\$0.325755/\$100

Water District Tax Rate Rollback Worksheet

Entity Name: ZAPATA CO. WATER CONTROL IMPTS. DIS

Date: 10/03/2019

Maintenance and Operations (M&O) Rate:		
1.	2016 average appraised value of residence homestead	\$137,531
2.	2016 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$50,557
3.	2016 average taxable value of residence homestead (line 1 minus line 2)	\$86,974
4.	2016 adopted M&O tax rate (per \$100 of value) x \$0.360000/\$100	
5.	2016 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$313.11
6.	Percentage increase to the M&O taxes x 8 %	
7.	Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)	\$338.16
8.	2017 average appraised value of residence homestead	\$137,531
9.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$44,394
10.	2017 average taxable value of residence homestead (line 8 minus line 9)	\$93,137
11.	Highest 2017 M&O Tax Rate (line 7 divided by line 10, multiply by 100)	\$0.363000/\$100
12.	2017 Debt Tax Rate	\$0.000000/\$100
13.	2017 Contract Tax Rate	\$0.000000/\$100
14.	2017 Rollback Tax Rate (add lines 11, 12, and 13)	\$0.363000/\$100

This is the highest rate that the water district may adopt without triggering the rollback provisions in Water Code Section 49.236.

Water District Tax Rate Rollback Worksheet

Entity Name: ZAPATA CO. WATER CONTROL IMPTS. DIS

Date: 10/03/2019

Maintenance and Operations (M&O) Rate:		
1.	2015 average appraised value of residence homestead	\$137,465
2.	2015 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$66,705
3.	2015 average taxable value of residence homestead (line 1 minus line 2)	\$70,760
4.	2015 adopted M&O tax rate (per \$100 of value) x \$0.300000/\$100	
5.	2015 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$212.28
6.	Percentage increase to the M&O taxes x 8 %	
7.	Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)	\$229.26
8.	2016 average appraised value of residence homestead	\$137,531
9.	2016 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$50,557
10.	2016 average taxable value of residence homestead (line 8 minus line 9)	\$86,974
11.	Highest 2016 M&O Tax Rate (line 7 divided by line 10, multiply by 100)	\$0.263600/\$100
12.	2016 Debt Tax Rate	\$0.000000/\$100
13.	2016 Contract Tax Rate	\$0.000000/\$100
14.	2016 Rollback Tax Rate (add lines 11, 12, and 13)	\$0.263600/\$100

This is the highest rate that the water district may adopt without triggering the rollback provisions in Water Code Section 49.236.

Water District Tax Rate Rollback Worksheet

Entity Name: ZAPATA CO. WATER CONTROL IMPTS. DIS

Date: 10/03/2019

Maintenance and Operations (M&O) Rate:		
1.	2014 average appraised value of residence homestead	\$156,054
2.	2014 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$71,502
3.	2014 average taxable value of residence homestead (line 1 minus line 2)	\$84,552
4.	2014 adopted M&O tax rate (per \$100 of value) x \$0.250000/\$100	
5.	2014 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$211.38
6.	Percentage increase to the M&O taxes x 8 %	
7.	Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)	\$228.29
8.	2015 average appraised value of residence homestead	\$137,465
9.	2015 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$66,705
10.	2015 average taxable value of residence homestead (line 8 minus line 9)	\$70,760
11.	Highest 2015 M&O Tax Rate (line 7 divided by line 10, multiply by 100)	\$0.322600/\$100
12.	2015 Debt Tax Rate	\$0.000000/\$100
13.	2015 Contract Tax Rate	\$0.000000/\$100
14.	2015 Rollback Tax Rate (add lines 11, 12, and 13)	\$0.322600/\$100

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