

# 2019 Water District Rollback Tax Rate Worksheet

5229 N SIESTA LANE, ZAPATA, TX 78076  
956-765-4988

## Rollback Tax Rate SIESTA SHORES WATER CONTROL IMPTS.

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.   | \$63,207         |
| 2.  | 2018 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).  | - \$15,766       |
| 3.  | 2018 average taxable value of residence homestead (Line 1 minus Line 2).   | \$47,441         |
| 4.  | 2018 adopted M&O tax rate (per \$100 of value). <span style="float: right;">x \$0.306200/\$100</span>  |                  |
| 5.  | 2018 M&O tax on average residence homestead. (Multiply Line 3 by Line 4, divide by \$100).   | \$145.26         |
| 6.  | Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).  | \$156.88         |
| 7.  | 2019 average appraised value of residence homestead.   | \$63,963         |
| 8.  | 2019 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).  | - \$17,000       |
| 9.  | 2019 average taxable value of residence homestead (Line 7 minus Line 8).   | \$46,963         |
| 10. | Highest 2019 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).   | \$0.334050/\$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).<br>This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election. | \$0.334050/\$100 |

# 2018 Water District Rollback Tax Rate Worksheet

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## Rollback Tax Rate SIESTA SHORES WATER CONTROL IMPTS.

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.  | 2017 average appraised value of residence homestead.   | \$61,580         |
| 2.  | 2017 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).  | - \$16,392       |
| 3.  | 2017 average taxable value of residence homestead (Line 1 minus Line 2).   | \$45,188         |
| 4.  | 2017 adopted M&O tax rate (per \$100 of value). <span style="float: right;">x \$0.306200/\$100</span>  |                  |
| 5.  | 2017 M&O tax on average residence homestead. (Multiply Line 3 by Line 4, divide by \$100).   | \$138.37         |
| 6.  | Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).  | \$149.44         |
| 7.  | 2018 average appraised value of residence homestead.   | \$63,207         |
| 8.  | 2018 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).  | - \$15,766       |
| 9.  | 2018 average taxable value of residence homestead (Line 7 minus Line 8).   | \$47,441         |
| 10. | Highest 2018 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).   | \$0.315001/\$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).<br>This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election. | \$0.315001/\$100 |

# Water District Tax Rate Rollback Worksheet

Entity Name: SIESTA SHORES WATER CONTROL IMPTS.

Date: 10/03/2019

| <b>Maintenance and Operations (M&amp;O) Rate:</b> |  |                  |
|---|--|------------------|
| 1.  | 2016 average appraised value of residence homestead  | \$61,945         |
| 2.  | 2016 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions) | - \$17,156       |
| 3.  | 2016 average taxable value of residence homestead (line 1 minus line 2)  | \$44,789         |
| 4.  | 2016 adopted M&O tax rate (per \$100 of value) <span style="float: right;">x \$0.306200/\$100</span>                     |                  |
| 5.  | 2016 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)                                 | \$137.14         |
| 6.  | Percentage increase to the M&O taxes <span style="float: right;">x 8 %</span>  |                  |
| 7.  | Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)                                   | \$148.11         |
| 8.  | 2017 average appraised value of residence homestead  | \$61,580         |
| 9.  | 2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions) | - \$16,392       |
| 10.   | 2017 average taxable value of residence homestead (line 8 minus line 9)  | \$45,188         |
| 11.   | <b>Highest 2017 M&amp;O Tax Rate</b> (line 7 divided by line 10, multiply by 100)  | \$0.327700/\$100 |
| 12.   | <b>2017 Debt Tax Rate</b>  | \$0.000000/\$100 |
| 13.   | <b>2017 Contract Tax Rate</b>  | \$0.000000/\$100 |
| 14.   | <b>2017 Rollback Tax Rate</b> (add lines 11, 12, and 13)   | \$0.327700/\$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: SIESTA SHORES WATER CONTROL IMPTS.

Date: 10/03/2019

| <b>Maintenance and Operations (M&amp;O) Rate:</b> |  |                  |
|---|--|------------------|
| <b>1.</b>   | 2015 average appraised value of residence homestead  | \$60,641         |
| <b>2.</b>   | 2015 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions) | - \$17,367       |
| <b>3.</b>   | 2015 average taxable value of residence homestead (line 1 minus line 2)  | \$43,274         |
| <b>4.</b>   | 2015 adopted M&O tax rate (per \$100 of value) <span style="float: right;">x \$0.293500/\$100</span>                     |                  |
| <b>5.</b>   | 2015 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)                                 | \$127.01         |
| <b>6.</b>   | Percentage increase to the M&O taxes <span style="float: right;">x 8 %</span>  |                  |
| <b>7.</b>   | Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)                                   | \$137.17         |
| <b>8.</b>   | 2016 average appraised value of residence homestead  | \$61,945         |
| <b>9.</b>   | 2016 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions) | - \$17,156       |
| <b>10.</b>  | 2016 average taxable value of residence homestead (line 8 minus line 9)  | \$44,789         |
| <b>11.</b>  | <b>Highest 2016 M&amp;O Tax Rate</b> (line 7 divided by line 10, multiply by 100)  | \$0.306200/\$100 |
| <b>12.</b>  | <b>2016 Debt Tax Rate</b>  | \$0.000000/\$100 |
| <b>13.</b>  | <b>2016 Contract Tax Rate</b>  | \$0.000000/\$100 |
| <b>14.</b>  | <b>2016 Rollback Tax Rate</b> (add lines 11, 12, and 13)   | \$0.306200/\$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: SIESTA SHORES WATER CONTROL IMPTS.

Date: 10/03/2019

| <b>Maintenance and Operations (M&amp;O) Rate:</b> |  |                  |
|---|--|------------------|
| <b>1.</b>   | 2014 average appraised value of residence homestead  | \$61,562         |
| <b>2.</b>   | 2014 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions) | - \$19,578       |
| <b>3.</b>   | 2014 average taxable value of residence homestead (line 1 minus line 2)  | \$41,984         |
| <b>4.</b>   | 2014 adopted M&O tax rate (per \$100 of value) <span style="float: right;">x \$0.280100/\$100</span>                     |                  |
| <b>5.</b>   | 2014 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)                                 | \$117.60         |
| <b>6.</b>   | Percentage increase to the M&O taxes <span style="float: right;">x 8 %</span>  |                  |
| <b>7.</b>   | Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)                                   | \$127.01         |
| <b>8.</b>   | 2015 average appraised value of residence homestead  | \$60,641         |
| <b>9.</b>   | 2015 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions) | - \$17,367       |
| <b>10.</b>  | 2015 average taxable value of residence homestead (line 8 minus line 9)  | \$43,274         |
| <b>11.</b>  | <b>Highest 2015 M&amp;O Tax Rate</b> (line 7 divided by line 10, multiply by 100)  | \$0.293500/\$100 |
| <b>12.</b>  | <b>2015 Debt Tax Rate</b>  | \$0.000000/\$100 |
| <b>13.</b>  | <b>2015 Contract Tax Rate</b>  | \$0.000000/\$100 |
| <b>14.</b>  | <b>2015 Rollback Tax Rate</b> (add lines 11, 12, and 13)   | \$0.293500/\$100 |

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