

# 2017 Tax Rate Calculation Worksheet

Date: 07/31/2017 09:07 AM

## Taxing Units Other Than School Districts or Water Districts

### ELMENDORF, CITY OF

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, Zip

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

#### SECTION 1: Effective Tax Rate (No New Taxes)

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.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
<b>1. 2016 total taxable value.</b> Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude Tax Code 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). <sup>1</sup>	\$99,073,906
<b>2. 2016 tax ceilings.</b> Counties, cities and junior college districts. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$7,028,046
<b>3. Preliminary 2016 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$92,045,860
<b>4. 2016 total adopted tax rate.</b>	\$0.370000/\$100
<b>5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b>	
A. <b>Original 2016 ARB Values.</b>	\$0
B. <b>2016 values resulting from final court decisions.</b>	\$0
C. <b>2016 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2016 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$92,045,860
<b>7. 2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016.</b> Enter the 2016 value of property in deannexed territory. <sup>4</sup>	\$0
<b>8. 2016 taxable value lost because property first qualified for an exemption in 2017.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freport or goods-in-transit exemptions.	

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City Administrator

A. <b>Absolute exemptions.</b> Use 2016 market value:	\$0
B. <b>Partial exemptions.</b> 2017 exemption amount or 2017 percentage exemption times 2016 value:	\$5,000
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$5,000
<b>9. 2016 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2017.</b> Use only properties that qualified in 2017 for the first time; do not use properties that qualified in 2016.	
A. <b>2016 market value:</b>	\$0
B. <b>2017 productivity or special appraised value:</b>	\$0
C. <b>Value loss.</b> Subtract B from A. <sup>6</sup>	\$0
<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$5,000
<b>11. 2016 adjusted taxable value.</b> Subtract Line 10 from Line 6.	\$92,040,860
<b>12. Adjusted 2016 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$340,551
<b>13. Taxes refunded for years preceding tax year 2016.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016. <sup>7</sup>	\$808
<b>14. Taxes in tax increment financing (TIF) for tax year 2016.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$9,158
<b>15. Adjusted 2016 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$332,201
<b>16. Total 2017 taxable value on the 2017 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup>	
A. <b>Certified values:</b>	\$114,135,711
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <b>Pollution control and energy storage system exemption :</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	\$3,278,473
E. <b>Total 2017 value.</b> Add A and B, then subtract C and D.	\$110,857,238

<b>17. Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b>	
<b>A. 2017 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$6,727,328
<b>B. 2017 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$6,727,328
<b>18. 2017 tax ceilings.</b> Counties, cities and junior colleges enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2016 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$9,421,730
<b>19. 2017 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$108,162,836
<b>20. Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016.</b> Include both real and personal property. Enter the 2017 value of property in territory annexed. <sup>16</sup>	\$6,557,234
<b>21. Total 2017 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2016. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2016, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2017. <sup>17</sup>	\$13,755,181
<b>22. Total adjustments to the 2017 taxable value.</b> Add Lines 20 and 21.	\$20,312,415
<b>23. 2017 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$87,850,421
<b>24. 2017 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$0.378143/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. <sup>19</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012

<sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>12</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>13</sup>Tex. Tax Code Section 26.01(c)

<sup>14</sup>Tex. Tax Code Section 26.01(d)

<sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>16</sup>Tex. Tax Code Section 26.012(17)

**SECTION 2: Rollback Tax Rate**

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
<b>26. 2016 maintenance and operations (M&amp;O) tax rate.</b>	\$0.316770/\$100
<b>27. 2016 adjusted taxable value.</b> Enter the amount from Line 11.	\$92,040,860
<b>28. 2016 M&amp;O taxes.</b>	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$291,557
B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. <b>Taxes refunded for years preceding tax year 2016:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	\$602
F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2017 captured appraised value in Line 16D, enter 0.	\$9,158
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$283,001

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 C. F. Administration



### 2017 Property Tax Rates in CITY OF ELMENDORF

This notice concerns the 2017 property tax rates for CITY OF ELMENDORF. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

**Last year's tax rate:**

Last year's operating taxes	\$292,265
Last year's debt taxes	\$49,112
Last year's total taxes	\$341,377
Last year's tax base	\$92,264,054
Last year's total tax rate	\$0.370000/\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$332,201
÷ This year's adjusted tax base (after subtracting value of new property)	\$87,850,421
= This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.378143/\$100

**This year's rollback tax rate:**

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$283,001
÷ This year's adjusted tax base	\$87,850,421
= This year's effective operating rate	\$0.322140/\$100
x 1.08 = this year's maximum operating rate	\$0.347911/\$100
+ This year's debt rate	\$0.047553/\$100
= This year's total rollback rate	\$0.395464/\$100

**Statement of Increase/Decrease**

If ELMENDORF, CITY OF adopts a 2017 tax rate equal to the effective tax rate of \$0.378143 per \$100 of value, taxes would increase compared to 2016 taxes by \$67,633.

**Schedule A - Unencumbered Fund Balance-None**

**Schedule B - 2017 Debt Service**

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
C & O Series 2011	17,000	40,114	500	57,614
Total required for 2017 debt service				\$57,614
- Amount (if any) paid from Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$7,424
= Total to be paid from taxes in 2017				\$50,190
+ Amount added in anticipation that the unit will collect only 97.58% of its taxes in 2017				\$1,245
= Total debt levy				\$51,435

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 233 N. Pecos-La Trinidad, San Antonio, TX 78207.  
 Name of person preparing this notice: Carlos Gutierrez, PCC  
 Title: Property Tax Division Director  
 Date Prepared: 07/31/2017