

**2019 EFFECTIVE AND ROLLBACK TAX RATE CALCULATION**

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 value of properties under protest.

<b>TAXING UNIT: HIGH PLAINS WATER DISTRICT</b>	<b>DATE PREPARED:</b>	<b>Corrected August 01, 2019</b>
2018 ADJUSTED TAXABLE VALUE		42,148,592,294
2018 25.25(d) ONE-THIRD OVER APPRAISAL CORRECTIONS		11,973,643
2018 ADJUSTED TAXABLE VALUE		0.006700
2018 I & S TAX RATE		0.000000
2018 TOTAL RATE		<u>0.006700</u>
2018 TAXABLE VALUE OF OVER 65 AND DISABLED PERSONS		<u>0</u>

**2018 VALUE INFORMATION**

2018 TAXABLE VALUE LOST DUE TO COURT ORDER:		
C. 2018 VALUE LOSS		24,549,641
2018 TAXABLE VALUE OF PROPERTY DEANNEXED		0
2018 TAXABLE VALUE LOST-FIRST QUALIFIED FOR AN EXEMPTION		51,816,780
2018 TAXABLE VALUE-FIRST QUALIFIED FOR SPECIAL USE		13,658,456

**2019 VALUE INFORMATION**

TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED ROLL TODAY		
<b>A. CERTIFIED VALUES - Approved</b>	<b>45,098,076,634</b>	
CERTIFIED VALUES - Under Review	151,103,638	
<b>TOTAL 2019 CERTIFIED TAXABLE VALUE</b>	<b>45,249,180,272</b>	
B. RAILROAD ROLLING STOCK (COUNTY ONLY)	N/A	
C. POLLUTION CONTROL & ENERGY STORAGE EXEMPTION	N/A	
TAX INCREMENT FINANCING CAPTURED APPRAISED VALUE	668,595,265	
LESS new improvement value located in the TIF District)	4,990,954	
<b>'D. CAPTURED APPRAISED VALUE IN TIF</b>	<b>663,604,311</b>	
E. TOTAL 2019 VALUE (Certified Approved less Captured Appraised Value in TIF		<b>44,434,472,323</b>
TOTAL VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON THE CERTIFIED APPRAISAL ROLL		
A. 2019 TAXABLE VALUES OF PROPERTIES UNDER PROTEST	151,103,638	
B. 2019 VALUE OF PROPERTIES NOT UNDER PROTEST OR INCLUDED ON CERTIFIED APPRAISAL ROLL	0	
2019 TAXABLE VALUE OF PROPERTY UNDER PROTEST/NOT CERTIFIED		151,103,638
2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL TODAY		<u>44,585,575,961</u>
2019 TAXABLE VALUE OF PROPERTY ANNEXED		0
2019 TAXABLE VALUE OF NEW IMPROVEMENTS & NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS. New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. This also includes new additions to existing improvements. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements include property on which a tax abatement agreement has expired for 2019.		1,113,338,825
New Value      1,109,967,968      Exp Abatements 3,370,857		
2019 TAXABLE VALUE OF OVER 65 AND DISABLED WITH A CEILING		0

**OTHER INFORMATION FOR RATE CALCULATION**

2019 DEBT SERVICE REQUIREMENT - 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 taxing unit's budget as M&O expenses. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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.

A. 2019 DEBT AMOUNT.	0	
B. SUBTRACT AMOUNT PAID FROM UNENCUMBERED FUNDS	0	
ADJUSTED 2019 DEBT SERVICE REQUIREMENT		0
CERTIFIED 2019 ANTICIPATED COLLECTION RATE		100%
CERTIFIED 2018 EXCESS DEBT COLLECTIONS		0
TAXES REFUNDED FOR YEARS PRECEDING 2018 - Types of refunds include court decisions, Tax Code Section 25.25(c) corrections and Tax Code Section 31.11 payment errors. This line applies only to tax years preceding tax year 2018.		3,565.34
TAX INCREMENT FINANCING DEPOSITS FOR 2018 - Taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit.		44,079.50
SALES TAX REVENUE FOR PREVIOUS FOUR QUARTERS - Additional sales tax collected and spent on M&O expenses in 2018.		0
2019 ADJUSTMENT FOR TRANSFERRING FUNCTIONS		0
CERTIFIED EXPENSES FROM TNRCC FOR POLLUTION CONTROL		0
STATE CRIMINAL JUSTICE MANDATE		0
ENHANCED INDIGENT HEALTH CARE EXPENDITURES		0
ESTIMATED UNENCUMBERED FUND BALANCES		0

**SECTION 1: 2019 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.

<b>TAXING UNIT:</b>	<b>HIGH PLAINS WATER DISTRICT</b>	<b>DATE PREPARED:</b>	<b>August 01, 2019</b>
<b>Line</b>	<b>Effective Tax Rate Activity</b>	<b>Amount/Rate</b>	

1.	2018 TOTAL TAXABLE VALUE-ADJUSTED - 2018 Taxable value on the 2018 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 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).	42,160,565,937
2.	2018 TAXABLE VALUE OF OVER-65 AND DISABLED WITH TAX CEILING - Total taxable value of homesteads with tax ceiling of homeowners age 65 of older or disabled.	0
3.	PRELIMINARY 2018 ADJUSTED TAXABLE VALUE - Subtract Line 2 from Line 1.	42,160,565,937
4.	2018 TOTAL ADOPTED TAX RATE	0.006700
5.	2018 TAXABLE VALUE LOST DUE TO COURT APPEALS OF ARB DECISIONS	24,549,641
6.	2018 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS - Add Line 3 and Line 5.	42,185,115,578
7.	2018 TAXABLE VALUE OF PROPERTY DEANNEXED AFTER 1/1/2018	0
8.	2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2019	51,816,780
9.	2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR SPECIAL USE VALUATION IN 2019	13,658,456
10.	TOTAL ADJUSTMENTS FOR LOST VALUE - Add Lines 7, 8 and 9.	65,475,236
11.	2018 ADJUSTED TAXABLE VALUE - Subtract Line 10 from Line 6.	42,119,640,342
12.	ADJUSTED 2018 TAX LEVY - Multiply Line 4 by Line 11 and divide by 100.	2,822,016
13.	TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2018 - Taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(c ) corrections and Tax Code Section 33.11 payment errors.	3,565
14.	TAXES IN TAX INCREMENT FINANCING FUND FOR 2018 - Taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit.	44,080
15.	ADJUSTED 2018 TAXES WITH REFUNDS - Add Lines 12 and 13, subtract Line 14.	2,781,502
16.	2019 TAXABLE VALUE ON THE 2019 APPRAISAL ROLL	44,434,472,323
17.	2019 TAXABLE VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON CERTIFIED APPRAISAL ROLL	151,103,638
18.	2019 TAXABLE VALUE OF OVER-65 AND DISABLED WITH TAX CEILING - Total taxable value of homesteads with tax ceilings of homeowners aged 65 or older and disabled.	0
19.	2019 TOTAL TAXABLE VALUE - Add Line 16 and 17. Subtract Line 18.	44,585,575,961
20.	2019 TAXABLE VALUE OF PROPERTY ANNEXED AFTER 1/1/2018 - Include both real and personal property.	0
21.	2019 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS	1,113,338,825
22.	TOTAL ADJUSTMENTS TO 2019 TAXABLE VALUE - Add Lines 20 and 21.	1,113,338,825
23.	2019 ADJUSTED TAXABLE VALUE - Subtract Line 22 from Line 19.	43,472,237,136
24.	<b>2019 EFFECTIVE TAX RATE - Divide Line 15 by Line 23 and multiply by \$100.</b>	<b>0.006398</b>
25.	<b>COUNTIES ONLY - Add together the effective tax rates for each type of tax the county levies.</b>	<b>0.006398</b>

**SECTION 2: 2019 ROLLBACK TAX RATE**

The rollback 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. 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.

<b>TAXING UNIT: HIGH PLAINS WATER DISTRICT</b>		<b>DATE PREPARED: August 01, 2019</b>
<b>Line</b>	<b>Rollback Tax Rate Activity</b>	<b>Amount/Rate</b>
26.	2018 MAINTENANCE AND OPERATIONS (M&O) TAX RATE per \$100 of value	0.006700
27.	2018 ADJUSTED TAXABLE VALUE - Enter the amount from Line 11.	42,119,640,342
28.	2018 MAINTENANCE AND OPERATIONS TAXES - Adjusted for additional sales tax revenue, M&O taxes refunded, taxes in TIF, and transferring function.	2,781,502
29.	2019 ADJUSTED TAXABLE VALUE - Line 23 from Effective Rate Worksheet.	43,472,237,136
30.	2019 EFFECTIVE MAINTENANCE AND OPERATIONS RATE - Divide Line 28 by Line 29 and multiply by \$100.	0.006398
31.	2019 ROLLBACK MAINTENANCE AND OPERATIONS RATE - Line 30 X 1.08.	0.006909
32.	TOTAL 2019 DEBT TO BE PAID WITH PROPERTY TAXES AND SALES TAX REVENUE	0
33.	CERTIFIED 2018 EXCESS DEBT COLLECTIONS	0
34.	ADJUSTED 2019 DEBT - Subtract Line 33 from Line 32.	0
35.	CERTIFIED 2019 ANTICIPATED COLLECTION RATE - Certified by the collector.	100%
36.	2019 DEBT ADJUSTED FOR COLLECTIONS - Divide Line 34 by Line 35.	0
37.	2019 TOTAL TAXABLE VALUE - Line 19 from Effective Tax Rate Worksheet.	44,585,575,961
38.	<b>2019 DEBT TAX RATE - Divide Line 36 by Line 37 and multiply by \$100.</b>	<b>0.000000</b>
39.	<b>2019 ROLLBACK TAX RATE - Add Lines 31 and 38.</b>	<b>0.006909</b>
40.	<b>COUNTIES ONLY - Add together the rollback tax rates for each type of tax the county levies.</b>	<b>0.006909</b>

**SECTION 3: 2019 ADDITIONAL SALES TAX TO REDUCE PROPERTY TAXES**

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 rollback tax rate to offset the expected sales tax revenue.

<b>Line</b>	<b>Activity</b>	<b>Amount/Rate</b>
41.	STATE COMPTROLLERS ESTIMATE OF TAXABLE SALES - Taxing units that adopted the sales tax before November 2018, skip this line.	N/A
42.	SALES TAX REVENUE - Previous four quarters.	0
43.	2019 TOTAL TAXABLE VALUE - Line 37 from Rollback Rate Worksheet.	44,585,575,961
44.	SALES TAX ADJUSTMENT RATE - Divide Line 42 by Line 43 and multiply by \$100.	0.000000
45.	<b>2019 EFFECTIVE TAX RATE UNADJUSTED FOR SALES TAX - Line 24 from Effective Tax Rate Worksheet.</b>	<b>0.006398</b>
46.	<b>2019 EFFECTIVE TAX RATE ADJUSTED FOR SALES TAX - Skip to Line 47 if the additional sales tax rate was adopted prior to November 2018.</b>	<b>N/A</b>
47.	<b>2019 ROLLBACK TAX RATE UNADJUSTED FOR SALES TAX - Line 39 from Rollback Tax Rate Worksheet</b>	<b>0.006909</b>
48.	<b>2019 ROLLBACK TAX RATE ADJUSTED FOR SALES TAX - Subtract Line 44 from Line 47.</b>	<b>0.006909</b>

**SECTION 4: ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL**

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 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.

<b>TAXING UNIT:</b>	<b>HIGH PLAINS WATER DISTRICT</b>	<b>DATE PREPARED:</b>	<b>August 01, 2019</b>
50.	CERTIFIED EXPENSES FROM TCEQ		0
51.	2019 TOTAL TAXABLE VALUE - Line 6 from Rollback Rate Worksheet		44,585,575,961
52.	ADDITIONAL RATE FOR POLLUTION CONTROL - Divide Line by Line and multiply by \$		0.000000
53.	<b>2019 ROLLBACK TAX RATE ADJUSTED FOR POLLUTION CONTROL</b> - Add line to Lin		<b>0.006909</b>

**SECTION 5 : TOTAL TAX RATE**

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24 or line 46 if adjusted for sales tax)	0.006398
Rollback tax rate (Line 39 or line 48 if adjusted for sales tax)	0.006909
Rollback tax rate adjusted for pollution control (Line 52)	0.006909

**SECTION 6 : TAXING UNIT REPRESENTATIVE NAME AND SIGNATURE**

Tim Radloff - Chief Appraiser/Administrator  
Printed Name of Taxing Unit Representative

*Tim Radloff*

August 01, 2019

Taxing Unit Representative Date