2015 Effective Tax Rate Worksheet

CITY OF DALHART

See pages 13 to 16 for an explanation of the effective tax rate.

1.	**2014 total taxable value.** Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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).	$363,410,569
2.	**2014 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	$0
3.	**Preliminary 2014 adjusted taxable value.** Subtract line 2 from line 1.	$363,410,569
4.	**2014 total adopted tax rate.**	$0.323900/$100
5.	**2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.** A. Original 2014 ARB values: $0 B. 2014 values resulting from final court decisions: - $0 C. 2014 value loss. Subtract B from A.	$0
6.	**2014 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$363,410,569
7.	**2014 taxable value of property in territory the unit deannexed after January 1, 2014.** Enter the 2014 value of property in deannexed territory.	$0
8.	**2014 taxable value lost because property first qualified for an exemption in 2014.** 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 due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: $2,500 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + $21,500 C. Value loss. Add A and B.	$24,000

2015 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

9.	**2014 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 2015.** Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: $0 B. 2015 productivity or special appraised value: - $0 C. Value loss. Subtract B from A.	$0
10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$24,000
11.	**2014 adjusted taxable value.** Subtract line 10 from line 6.	$363,386,569
12.	**Adjusted 2014 taxes.** Multiply line 4 by line 11 and divide by $100.	$1,177,009
13.	**Taxes refunded for years preceding tax year 2014.** Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	$0
14.	**Taxes in tax increment financing (TIF) for tax year 2014.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	$0
15.	**Adjusted 2014 taxes with refunds.** Add lines 12 and 13, subtract line 14.	$1,177,009
16.	**Total 2015 taxable value on the 2015 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. A. **Certified values** only: $393,106,008 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0	

2015 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

16. (cont.)	C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - $0 D. **Tax increment financing:** Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - $0 E. **Total 2015 value.** Add A and B, then subtract C and D.	$393,106,008
17.	**Total value of properties under protest or not included on certified appraisal roll.** A. **2015 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. $0 B. **2015 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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. + $0	

2015 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

17. (cont.)	**C. Total value under protest or not certified.** Add A and B.	$0
18.	**2015 tax ceilings.** Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	$0
19.	**2015 total taxable value.** Add lines 16E and 17C. Subtract line 18.	$393,106,008
20.	**Total 2015 taxable value of properties in territory annexed after January 1, 2008.** Include both real and personal property. Enter the 2015 value of property in territory annexed.	$0
21.	**Total 2015 taxable value of new improvements and new personal property located in new improvements.** "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	$4,554,540
22.	**Total adjustments to the 2015 taxable value.** Add lines 20 and 21.	$4,554,540
23.	**2015 adjusted taxable value.** Subtract line 22 from line 19.	$388,551,468
24.	**2015 effective tax rate.** Divide line 15 by line 23 and multiply by $100.	$0.3029/$100
25.	**COUNTIES ONLY.** Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	$/$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

CITY OF DALHART

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2014 maintenance and operations (M&O) tax rate.		$0.323900/$100
27.	2014 adjusted taxable value. Enter the amount from line 11.		$363,386,569
28.	**2014 M&O taxes.** A. Multiply line 26 by line 27 and divide by $100. B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. C. **Counties:** 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 units, enter "0." D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	$1,177,009 + $530,852 + $0 +/- $0	

2015 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

28. (cont.)	E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	+ $0
	F. **Enhanced indigent health care expenditures:**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. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."	- $0
	H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$1,707,861
29.	**2015 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.	$388,551,468
30.	**2015 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.	$0.4395/$100
31.	**2015 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	$0.4746/$100

2015 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

32.	**Total 2015 debt to be paid with property taxes and additional sales 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 unit's budget as M&O expenses. A: **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. List the debt in Schedule B: Debt Service. $0 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **amount paid** from other resources. -$0 D: **Adjusted debt.** Subtract B and C from A.	$0
33.	**Certified 2014 excess debt collections.** Enter the amount certified by the collector.	$0
34.	**Adjusted 2015 debt.** Subtract line 33 from line 32.	$0
35.	**Certified 2015 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	**2015 debt adjusted for collections.** Divide line 34 by line 35.	$0
37.	**2015 total taxable value.** Enter the amount on line 19.	$393,106,008
38.	**2015 debt tax rate.** Divide line 36 by line 37 and multiply by $100.	$0.0000/$100
39.	**2015 rollback tax rate.** Add lines 31 and 38.	$0.4746/$100
40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet
CITY OF DALHART

41.	Units that adopted the sales tax in August or November 2014, or in January or May 2015. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2014, skip this line.	$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$549,504
43.	2015 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*.	$393,106,008
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by $100.	$0.1397/$100
45.	2015 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet.*	$0.3029/$100
46.	2015 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2014, OR IN JANUARY OR MAY 2015. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2014. Enter line 46, do not subtract.	$0.3029/$100
47.	2015 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	$0.4746/$100
48.	2015 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	$0.3349/$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

2015 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF DALHART   **Date:** 08/11/2015

1. 2014 taxable value, adjusted for court-ordered reductions.
   Enter line 6 of the Effective Tax Rate Worksheet. $363,410,569

2. 2014 total tax rate.
   Enter line 4 of the Effective Tax Rate Worksheet.   0.323900

3. Taxes refunded for years preceding tax year 2014.
   Enter line 13 of the Effective Tax Rate Worksheet. $0

4. Last year's levy.
   Multiply Line 1 times Line 2 and divide by 100.
   To the result, add Line 3. $1,177,087

5. 2015 total taxable value. Enter Line 19 of
   the Effective Tax Rate Worksheet. $393,106,008

6. 2015 effective tax rate.
   Enter line 24 of the Effective Tax Rate Worksheet or Line 47
   of the Additional Sales Tax Rate Worksheet.   0.302900

7. 2015 taxes if a tax rate equal to the effective tax rate is adopted.
   Multiply Line 5 times Line 6 and divide by 100. $1,190,718

8. Last year's total levy.
   Sum of line 4 for all funds. $1,177,087

9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted.
   Sum of line 7 for all funds. $1,190,718

10. Tax Increase (Decrease).
    Subtract Line 8 from Line 9. $13,631

CITY OF DALHART
Tax Rate Recap for 2015 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,177,087	Additional Tax Levy Compared to effective tax rate levy of 1,190,718
Last Year's Tax Rate	0.323900	$1,273,270	$96,184	$82,552
Effective Tax Rate	0.302900	$1,190,718	$13,631	$0
Notice & Hearing Limit*	0.302900	$1,190,718	$13,631	$0
Rollback Tax Rate	0.334900	$1,316,512	$139,425	$125,794
Proposed Tax Rate	0.323900	$1,273,270	$96,184	$82,552

Effective Tax Rate Increase in Cents per $100

0.00	0.302900	1,190,718	13,631	0
0.50	0.307900	1,210,373	33,287	19,655
1.00	0.312900	1,230,029	52,942	39,311
1.50	0.317900	1,249,684	72,597	58,966
2.00	0.322900	1,269,339	92,252	78,621
2.50	0.327900	1,288,995	111,908	98,277
3.00	0.332900	1,308,650	131,563	117,932
3.50	0.337900	1,328,305	151,218	137,587
4.00	0.342900	1,347,961	170,874	157,242
4.50	0.347900	1,367,616	190,529	176,898
5.00	0.352900	1,387,271	210,184	196,553
5.50	0.357900	1,406,926	229,840	216,208
6.00	0.362900	1,426,582	249,495	235,864
6.50	0.367900	1,446,237	269,150	255,519
7.00	0.372900	1,465,892	288,805	275,174
7.50	0.377900	1,485,548	308,461	294,830
8.00	0.382900	1,505,203	328,116	314,485
8.50	0.387900	1,524,858	347,771	334,140
9.00	0.392900	1,544,514	367,427	353,795
9.50	0.397900	1,564,169	387,082	373,451
10.00	0.402900	1,583,824	406,737	393,106
10.50	0.407900	1,603,479	426,393	412,761
11.00	0.412900	1,623,135	446,048	432,417
11.50	0.417900	1,642,790	465,703	452,072
12.00	0.422900	1,662,445	485,358	471,727
12.50	0.427900	1,682,101	505,014	491,383
13.00	0.432900	1,701,756	524,669	511,038
13.50	0.437900	1,721,411	544,324	530,693
14.00	0.442900	1,741,067	563,980	550,348
14.50	0.447900	1,760,722	583,635	570,004

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is $1.50 for M&O, plus $0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

       For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate
Last Year: Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

       For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This is calculated by taking the current adjusted taxable value, multiplying by the
This Year: Effective Tax Rate and dividing by 100.

       For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES   All figures in this worksheet include ALL County Funds. Tax Levy amounts are the
ONLY: sum of each Fund's Taxable Value X each Fund's Tax Rate.

2016 Effective Tax Rate Worksheet

CITY OF DALHART

See pages 13 to 16 for an explanation of the effective tax rate.

1.	**2015 total taxable value.** Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude 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).[1]	$392,549,767
2.	**2015 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2015 adjusted taxable value.** Subtract line 2 from line 1.	$392,549,767
4.	**2015 total adopted tax rate.**	$0.334500/$100
5.	**2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.** A. Original 2015 ARB values: $0 B. 2015 values resulting from final court decisions: - $0 C. 2015 value loss. Subtract B from A.[3]	$0
6.	**2015 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$392,549,767
7.	**2015 taxable value of property in territory the unit deannexed after January 1, 2015.** Enter the 2015 value of property in deannexed territory.[4]	$0
8.	**2015 taxable value lost because property first qualified for an exemption in 2015.** 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 due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: $571,270 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + $295,130 C. Value loss. Add A and B.[5]	$866,400

1 Tex. Tax Code § 26.012(14)
2 Tex. Tax Code § 26.012(14)
3 Tex. Tax Code § 26.012(13)
4 Tex. Tax Code § 26.012(15)
5 Tex. Tax Code § 26.012(15)

9.	**2015 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 2016.** Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: $0 B. 2016 productivity or special appraised value: - $0 C. Value loss. Subtract B from A.[6]	$0
10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$866,400
11.	**2015 adjusted taxable value.** Subtract line 10 from line 6.	$391,683,367
12.	**Adjusted 2015 taxes.** Multiply line 4 by line 11 and divide by $100.	$1,310,180
13.	**Taxes refunded for years preceding tax year 2015.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.[7]	$0
14.	**Taxes in tax increment financing (TIF) for tax year 2015.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0".[8]	$0
15.	**Adjusted 2015 taxes with refunds and TIF adjustment.** Add lines 12 and 13, subtract line 14.[9]	$1,310,180
16.	**Total 2016 taxable value on the 2016 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.[10] A. **Certified values** only: $409,290,031 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

16. (cont.)	C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property:	- $0	
	D. **Tax increment financing:** Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.[11]	- $0	
	E. **Total 2016 value.** Add A and B, then subtract C and D.		$409,290,031
17.	**Total value of properties under protest or not included on certified appraisal roll.**[12]		
	A. **2016 taxable value of properties under protest.** 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.[13]	$0	
	B. **2016 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.[14]	+ $0	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

17. (cont.)	C. Total value under protest or not certified. Add A and B.	$0
18.	**2016 tax ceilings.** Counties, cities and junior colleges 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 units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step.[15]	$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	$409,290,031
20.	**Total 2016 taxable value of properties in territory annexed after January 1, 2008.** Include both real and personal property. Enter the 2016 value of property in territory annexed.[16]	$0
21.	**Total 2016 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2015. 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 January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016.[17]	$4,179,890
22.	**Total adjustments to the 2016 taxable value.** Add lines 20 and 21.	$4,179,890
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	$405,110,141
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by $100.[18]	$0.3234/$100
25.	**COUNTIES ONLY.** Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate.[19]	$/$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

CITY OF DALHART

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2015 maintenance and operations (M&O) tax rate.	$0.334500/$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	$391,683,367
28.	**2015 M&O taxes.** A. Multiply line 26 by line 27 and divide by $100. $1,310,180 B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + $586,220 C. **Counties:** 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 units, enter "0." + $0 D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- $0	

2016 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

28. (cont.)	E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.	+ $0	
	F. **Enhanced indigent health care expenditures:** 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. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0."	- $0	
	H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.		$1,896,400
29.	**2016 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.		$405,110,141
30.	**2016 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.		$0.4681/$100
31.	**2016 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.		$0.5055/$100

2016 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

32.	**Total 2016 debt to be paid with property taxes and additional sales 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 unit's budget as M&O expenses. A: **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. List the debt in Schedule B: Debt Service. $0 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **amount paid** from other resources. -$0 D: **Adjusted debt.** Subtract B and C from A.	$0
33.	**Certified 2015 excess debt collections.** Enter the amount certified by the collector.	$0
34.	**Adjusted 2016 debt.** Subtract line 33 from line 32.	$0
35.	**Certified 2016 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	**2016 debt adjusted for collections.** Divide line 34 by line 35.	$0
37.	**2016 total taxable value.** Enter the amount on line 19.	$409,290,031
38.	**2016 debt tax rate.** Divide line 36 by line 37 and multiply by $100.	$0.0000/$100
39.	**2016 rollback tax rate.** Add lines 31 and 38.	$0.5055/$100
40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet
CITY OF DALHART

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$606,859
43.	2016 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*.	$409,290,031
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by $100.	$0.1482/$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet.*	$0.3234/$100
46.	2016 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.	$0.3234/$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	$0.5055/$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	$0.3573/$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

2016 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF DALHART   **Date:** 08/01/2016

1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	$392,549,767
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.334500
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$1,313,079
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	$409,290,031
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.323400
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	$1,323,644
8. Last year's total levy. Sum of line 4 for all funds.	$1,313,079
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	$1,323,644
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$10,565

CITY OF DALHART
Tax Rate Recap for 2016 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,313,079	Additional Tax Levy Compared to effective tax rate levy of 1,323,644
Last Year's Tax Rate	0.334500	$1,369,075	$55,996	$45,431
Effective Tax Rate	0.323400	$1,323,644	$10,565	$0
Notice & Hearing Limit*	0.323400	$1,323,644	$10,565	$0
Rollback Tax Rate	0.357300	$1,462,393	$149,314	$138,749
Proposed Tax Rate	0.357300	$1,462,393	$149,314	$138,749

Effective Tax Rate Increase in Cents per $100

0.00	0.323400	1,323,644	10,565	0
0.50	0.328400	1,344,108	31,029	20,465
1.00	0.333400	1,364,573	51,494	40,929
1.50	0.338400	1,385,037	71,958	61,394
2.00	0.343400	1,405,502	92,423	81,858
2.50	0.348400	1,425,966	112,887	102,323
3.00	0.353400	1,446,431	133,352	122,787
3.50	0.358400	1,466,895	153,817	143,252
4.00	0.363400	1,487,360	174,281	163,716
4.50	0.368400	1,507,824	194,746	184,181
5.00	0.373400	1,528,289	215,210	204,645
5.50	0.378400	1,548,753	235,675	225,110
6.00	0.383400	1,569,218	256,139	245,574
6.50	0.388400	1,589,682	276,604	266,039
7.00	0.393400	1,610,147	297,068	286,503
7.50	0.398400	1,630,611	317,533	306,968
8.00	0.403400	1,651,076	337,997	327,432
8.50	0.408400	1,671,540	358,462	347,897
9.00	0.413400	1,692,005	378,926	368,361
9.50	0.418400	1,712,469	399,391	388,826
10.00	0.423400	1,732,934	419,855	409,290
10.50	0.428400	1,753,398	440,320	429,755
11.00	0.433400	1,773,863	460,784	450,219
11.50	0.438400	1,794,327	481,249	470,684
12.00	0.443400	1,814,792	501,713	491,148
12.50	0.448400	1,835,256	522,178	511,613
13.00	0.453400	1,855,721	542,642	532,077
13.50	0.458400	1,876,186	563,107	552,542
14.00	0.463400	1,896,650	583,571	573,006
14.50	0.468400	1,917,115	604,036	593,471

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is $1.50 for M&O, plus $0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2016 Property Tax Rates in CITY OF DALHART

This notice concerns 2016 property tax rates for CITY OF DALHART. It presents information about three tax rates. Last year's tax rate is the actual 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 can start tax 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	$1,310,181
Last year's debt taxes	$0
Last year's total taxes	$1,310,181
Last year's tax base	$391,683,367
Last year's total tax rate	0.334500/$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	$1,310,180
÷This year's adjusted tax base (after subtracting value of new property)	$405,110,141
=This year's effective tax rate	0.323400/$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 health care expenditures)	$1,896,400
÷This year's adjusted tax base	$405,110,141
=This year's effective operating rate	0.468100/$100
×1.08 = this year's maximum operating rate	0.505500/$100
+This year's debt rate	0.000000/$100
=This year's rollback rate	0.505500/$100

A hospital district or city that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

-Sales tax adjustment rate	0.148200/$100
=Rollback tax rate	0.357300/$100

Statement of Increase/Decrease

If CITY OF DALHART adopts a 2016 tax rate equal to the effective tax rate of 0.323400 per $100 of value, taxes would increase compared to 2015 taxes by $ 10,565.

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)
In calculating its effective and rollback tax rates, the unit estimated that it will receive $ 606,859 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 401 Denver Ave., Dalhart, TX 79022.

Name of person preparing this notice: Holly McCauley

Title: Chief Appraiser

Date prepared: July 25, 2016

2017 Effective Tax Rate Worksheet

CITY OF DALHART

See pages 13 to 16 for an explanation of the effective tax rate.

1.	**2016 total taxable value.** Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude 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).[1]	$408,839,507
2.	**2016 tax ceilings.** 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 units enter "0" If your taxing units adopted the tax ceiling provision in 2016 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2016 adjusted taxable value.** Subtract line 2 from line 1.	$408,839,507
4.	**2016 total adopted tax rate.**	$0.357300/$100
5.	**2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.** A. Original 2016 ARB values: $0 B. 2016 values resulting from final court decisions: - $0 C. 2016 value loss. Subtract B from A.[3]	$0
6.	**2016 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$408,839,507
7.	**2016 taxable value of property in territory the unit deannexed after January 1, 2016.** Enter the 2016 value of property in deannexed territory.[4]	$0
8.	**2016 taxable value lost because property first qualified for an exemption in 2016.** 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 due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2016 market value: $195,260 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + $24,430 C. Value loss. Add A and B.[5]	$219,690

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

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.** Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: $0 B. 2017 productivity or special appraised value: - $0 C. Value loss. Subtract B from A.[6]	$0
10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$219,690
11.	**2016 adjusted taxable value.** Subtract line 10 from line 6.	$408,619,817
12.	**Adjusted 2016 taxes.** Multiply line 4 by line 11 and divide by $100.	$1,459,998
13.	**Taxes refunded for years preceding tax year 2016.** 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.[7]	$0
14.	**Taxes in tax increment financing (TIF) for tax year 2016.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0".[8]	$0
15.	**Adjusted 2016 taxes with refunds and TIF adjustment.** Add lines 12 and 13, subtract line 14.[9]	$1,459,998
16.	**Total 2017 taxable value on the 2017 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.[10] A. **Certified values** only: $469,557,719 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

16. (cont.)	C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property:	- $0	
	D. **Tax increment financing:** 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.[11]	- $0	
	E. **Total 2017 value.** Add A and B, then subtract C and D.		$469,557,719
17.	**Total value of properties under protest or not included on certified appraisal roll.**[12]		
	A. **2017 taxable value of properties under protest.**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.[13]	$0	
	B. **2017 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.[14]	+ $0	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

17. (cont.)	C. Total value under protest or not certified. Add A and B.	$0
18.	2017 tax ceilings. 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 prior year for homeowners age 65 or older or disabled, use this step.[15]	$0
19.	2017 total taxable value. Add lines 16E and 17C. Subtract line 18.	$469,557,719
20.	Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed.[16]	$0
21.	Total 2017 taxable value of new improvements and new personal property located in new improvements. 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 January 1, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017.[17]	$5,200,840
22.	Total adjustments to the 2017 taxable value. Add lines 20 and 21.	$5,200,840
23.	2017 adjusted taxable value. Subtract line 22 from line 19.	$464,356,879
24.	2017 effective tax rate. Divide line 15 by line 23 and multiply by $100.[18]	$0.3144/$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate.[19]	$/$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2017 Rollback Tax Rate Worksheet

CITY OF DALHART

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2016 maintenance and operations (M&O) tax rate.		$0.357300/$100
27.	2016 adjusted taxable value. Enter the amount from line 11.		$408,619,817
28.	**2016 M&O taxes.** A. Multiply line 26 by line 27 and divide by $100. B. **Cities, counties and hospital districts with additional sales tax:** 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 units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. C. **Counties:** 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 units, enter "0." D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	$1,459,998 + $619,202 + $0 +/- $0	

2017 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

28. (cont.)	E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	+ $0
	F. **Enhanced indigent health care expenditures:**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. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2017 captured appraised value in Line 16D, enter "0."	- $0
	H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$2,079,200
29.	**2017 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.	$464,356,879
30.	**2017 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.	$0.4477/$100
31.	**2017 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	$0.4835/$100

2017 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

32.	**Total 2017 debt to be paid with property taxes and additional sales 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 unit's budget as M&O expenses. A: **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. List the debt in Schedule B: Debt Service. $0 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **amount paid** from other resources. -$0 D: **Adjusted debt.** Subtract B and C from A.	$0
33.	**Certified 2016 excess debt collections.** Enter the amount certified by the collector.	$0
34.	**Adjusted 2017 debt.** Subtract line 33 from line 32.	$0
35.	**Certified 2017 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	**2017 debt adjusted for collections.** Divide line 34 by line 35.	$0
37.	**2017 total taxable value.** Enter the amount on line 19.	$469,557,719
38.	**2017 debt tax rate.** Divide line 36 by line 37 and multiply by $100.	$0.0000/$100
39.	**2017 rollback tax rate.** Add lines 31 and 38.	$0.4835/$100
40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.	$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control.*

Additional Sales Tax Rate Worksheet
CITY OF DALHART

41.	Units that adopted the sales tax in August or November 2016, or in January or May 2017. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2016, skip this line.	$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$617,858
43.	2017 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*.	$469,557,719
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by $100.	$0.1315/$100
45.	2017 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet*.	$0.3144/$100
46.	2017 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2016, OR IN JANUARY OR MAY 2017. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2016. Enter line 46, do not subtract.	$0.3144/$100
47.	2017 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	$0.4835/$100
48.	2017 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	$0.3520/$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

2017 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF DALHART   **Date:** 07/31/2017

1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	$408,839,507
2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.357300
3. Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$1,460,784
5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	$469,557,719
6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.314400
7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	$1,476,289
8. Last year's total levy. Sum of line 4 for all funds.	$1,460,784
9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	$1,476,289
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$15,505

CITY OF DALHART
Tax Rate Recap for 2017 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,460,784	Additional Tax Levy Compared to effective tax rate levy of 1,476,289
Last Year's Tax Rate	0.357300	$1,677,730	$216,946	$201,440
Effective Tax Rate	0.314400	$1,476,289	$15,506	$0
Notice & Hearing Limit*	0.314400	$1,476,289	$15,506	$0
Rollback Tax Rate	0.352000	$1,652,843	$192,060	$176,554
Proposed Tax Rate	0.000000	$0	$-1,460,784	$-1,476,289

Effective Tax Rate Increase in Cents per $100

0.00	0.314400	1,476,289	15,506	0
0.50	0.319400	1,499,767	38,984	23,478
1.00	0.324400	1,523,245	62,462	46,956
1.50	0.329400	1,546,723	85,940	70,434
2.00	0.334400	1,570,201	109,417	93,912
2.50	0.339400	1,593,679	132,895	117,389
3.00	0.344400	1,617,157	156,373	140,867
3.50	0.349400	1,640,635	179,851	164,345
4.00	0.354400	1,664,113	203,329	187,823
4.50	0.359400	1,687,590	226,807	211,301
5.00	0.364400	1,711,068	250,285	234,779
5.50	0.369400	1,734,546	273,763	258,257
6.00	0.374400	1,758,024	297,241	281,735
6.50	0.379400	1,781,502	320,718	305,213
7.00	0.384400	1,804,980	344,196	328,690
7.50	0.389400	1,828,458	367,674	352,168
8.00	0.394400	1,851,936	391,152	375,646
8.50	0.399400	1,875,414	414,630	399,124
9.00	0.404400	1,898,891	438,108	422,602
9.50	0.409400	1,922,369	461,586	446,080
10.00	0.414400	1,945,847	485,064	469,558
10.50	0.419400	1,969,325	508,542	493,036
11.00	0.424400	1,992,803	532,019	516,513
11.50	0.429400	2,016,281	555,497	539,991
12.00	0.434400	2,039,759	578,975	563,469
12.50	0.439400	2,063,237	602,453	586,947
13.00	0.444400	2,086,715	625,931	610,425
13.50	0.449400	2,110,192	649,409	633,903
14.00	0.454400	2,133,670	672,887	657,381
14.50	0.459400	2,157,148	696,365	680,859

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is $1.50 for M&O, plus $0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and

dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2018 Effective Tax Rate Worksheet

CITY OF DALHART

See pages 13 to 16 for an explanation of the effective tax rate.

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 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).[1]	$469,234,944
2.	**2017 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2017 adjusted taxable value.** Subtract line 2 from line 1.	$469,234,944
4.	**2017 total adopted tax rate.**	$0.351900/$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.[3]	$0
6.	**2017 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$469,234,944
7.	**2017 taxable value of property in territory the unit deannexed after January 1, 2017.** Enter the 2017 value of property in deannexed territory.[4]	$0
8.	**2017 taxable value lost because property first qualified for an exemption in 2017.** 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 due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2017 market value: $37,320 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + $129,400 C. Value loss. Add A and B.[5]	$166,720

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2018 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

9.	**2017 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 2018.** Use only those properties that first qualified in 2018; do not use properties that qualified in 2017. A. 2017 market value: $0 B. 2018 productivity or special appraised value: - $0 C. Value loss. Subtract B from A.[6]	$0
10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$166,720
11.	**2017 adjusted taxable value.** Subtract line 10 from line 6.	$469,068,224
12.	**Adjusted 2017 taxes.** Multiply line 4 by line 11 and divide by $100.	$1,650,651
13.	**Taxes refunded for years preceding tax year 2017.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.[7]	$0
14.	**Taxes in tax increment financing (TIF) for tax year 2017.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0".[8]	$0
15.	**Adjusted 2017 taxes with refunds and TIF adjustment.** Add lines 12 and 13, subtract line 14.[9]	$1,650,651
16.	**Total 2018 taxable value on the 2018 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.[10] A. **Certified values** only: $483,866,233 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

16. (cont.)	C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property:	- $0	
	D. **Tax increment financing:** Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.[11]	- $0	
	E. **Total 2018 value.** Add A and B, then subtract C and D.		$483,866,233
17.	**Total value of properties under protest or not included on certified appraisal roll.[12]**		
	A. **2018 taxable value of properties under protest.**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.[13]	$0	
	B. **2018 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.[14]	+ $0	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

17. (cont.)	C. Total value under protest or not certified. Add A and B.	$0
18.	2018 tax ceilings. Counties, cities and junior colleges enter 2018 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 2017 or prior year for homeowners age 65 or older or disabled, use this step.[15]	$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	$483,866,233
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed.[16]	$0
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018.[17]	$3,229,670
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	$3,229,670
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	$480,636,563
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by $100.[18]	$0.3434/$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate.[19]	$/$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2017 or in May 2018 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2018 Rollback Tax Rate Worksheet

CITY OF DALHART

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2017 maintenance and operations (M&O) tax rate.		$0.351900/$100
27.	2017 adjusted taxable value. Enter the amount from line 11.		$469,068,224
28.	**2017 M&O taxes.** A. Multiply line 26 by line 27 and divide by $100. B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. C. **Counties:** 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 units, enter "0." D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	$1,650,651 + $612,779 + $0 +/- $0	

2018 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

28. (cont.)	E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	+ $0
	F. **Enhanced indigent health care expenditures:**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. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0."	- $0
	H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$2,263,430
29.	**2018 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.	$480,636,563
30.	**2018 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.	$0.4709/$100
31.	**2018 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	$0.5085/$100

2018 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

32.	**Total 2018 debt to be paid with property taxes and additional sales 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 unit's budget as M&O expenses. A: **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. List the debt in Schedule B: Debt Service. $0 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **amount paid** from other resources. -$0 D: **Adjusted debt.** Subtract B and C from A.	$0
33.	**Certified 2017 excess debt collections.** Enter the amount certified by the collector.	$0
34.	**Adjusted 2018 debt.** Subtract line 33 from line 32.	$0
35.	**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%
36.	**2018 debt adjusted for collections.** Divide line 34 by line 35.	$0
37.	**2018 total taxable value.** Enter the amount on line 19.	$483,866,233
38.	**2018 debt tax rate.** Divide line 36 by line 37 and multiply by $100.	$0.0000/$100
39.	**2018 rollback tax rate.** Add lines 31 and 38.	$0.5085/$100
40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control.*

Additional Sales Tax Rate Worksheet
CITY OF DALHART

41.	Units that adopted the sales tax in August or November 2017, or in January or May 2018. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2017, skip this line.	$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2017, OR IN JANUARY OR MAY 2018. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$604,235
43.	2018 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*.	$483,866,233
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by $100.	$0.1248/$100
45.	2018 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet*.	$0.3434/$100
46.	2018 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2017, OR IN JANUARY OR MAY 2018. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2017. Enter line 46, do not subtract.	$0.3434/$100
47.	2018 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	$0.5085/$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	$0.3837/$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

2018 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF DALHART   **Date:** 07/23/2018

1. 2017 taxable value, adjusted for court-ordered reductions.
Enter line 6 of the Effective Tax Rate Worksheet. — $469,234,944

2. 2017 total tax rate.
Enter line 4 of the Effective Tax Rate Worksheet. — 0.351900

3. Taxes refunded for years preceding tax year 2017.
Enter line 13 of the Effective Tax Rate Worksheet. — $0

4. Last year's levy.
Multiply Line 1 times Line 2 and divide by 100.
To the result, add Line 3. — $1,651,238

5. 2018 total taxable value. Enter Line 18 of
the Effective Tax Rate Worksheet. — $483,866,233

6. 2018 effective tax rate.
Enter line 23 of the Effective Tax Rate Worksheet or Line 46
of the Additional Sales Tax Rate Worksheet. — 0.343400

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. — $1,661,597

8. Last year's total levy.
Sum of line 4 for all funds. — $1,651,238

9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted.
Sum of line 7 for all funds. — $1,661,597

10. Tax Increase (Decrease).
Subtract Line 8 from Line 9. — $10,359

CITY OF DALHART
Tax Rate Recap for 2018 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,651,238	Additional Tax Levy Compared to effective tax rate levy of 1,661,597
Last Year's Tax Rate	0.351900	$1,702,725	$51,488	$41,129
Effective Tax Rate	0.343400	$1,661,597	$10,359	$0
Notice & Hearing Limit*	0.343400	$1,661,597	$10,359	$0
Rollback Tax Rate	0.383700	$1,856,595	$205,357	$194,998
Proposed Tax Rate	0.000000	$0	$-1,651,238	$-1,661,597

Effective Tax Rate Increase in Cents per $100

0.00	0.343400	1,661,597	10,359	0
0.50	0.348400	1,685,790	34,552	24,193
1.00	0.353400	1,709,983	58,745	48,387
1.50	0.358400	1,734,177	82,939	72,580
2.00	0.363400	1,758,370	107,132	96,773
2.50	0.368400	1,782,563	131,325	120,967
3.00	0.373400	1,806,757	155,519	145,160
3.50	0.378400	1,830,950	179,712	169,353
4.00	0.383400	1,855,143	203,905	193,546
4.50	0.388400	1,879,336	228,099	217,740
5.00	0.393400	1,903,530	252,292	241,933
5.50	0.398400	1,927,723	276,485	266,126
6.00	0.403400	1,951,916	300,679	290,320
6.50	0.408400	1,976,110	324,872	314,513
7.00	0.413400	2,000,303	349,065	338,706
7.50	0.418400	2,024,496	373,259	362,900
8.00	0.423400	2,048,690	397,452	387,093
8.50	0.428400	2,072,883	421,645	411,286
9.00	0.433400	2,097,076	445,838	435,480
9.50	0.438400	2,121,270	470,032	459,673
10.00	0.443400	2,145,463	494,225	483,866
10.50	0.448400	2,169,656	518,418	508,060
11.00	0.453400	2,193,850	542,612	532,253
11.50	0.458400	2,218,043	566,805	556,446
12.00	0.463400	2,242,236	590,998	580,639
12.50	0.468400	2,266,429	615,192	604,833
13.00	0.473400	2,290,623	639,385	629,026
13.50	0.478400	2,314,816	663,578	653,219
14.00	0.483400	2,339,009	687,772	677,413
14.50	0.488400	2,363,203	711,965	701,606

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is $1.50 for M&O, plus $0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2019 Effective Tax Rate Worksheet

CITY OF DALHART

See pages 13 to 16 for an explanation of the effective tax rate.

1.	**2018 total taxable value.** Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude 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).[1]	$483,500,388
2.	**2018 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2018 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2018 adjusted taxable value.** Subtract line 2 from line 1.	$483,500,388
4.	**2018 total adopted tax rate.**	$0.383600/$100
5.	**2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.** A. Original 2018 ARB values: $0 B. 2018 values resulting from final court decisions: - $0 C. 2018 value loss. Subtract B from A.[3]	$0
6.	**2018 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$483,500,388
7.	**2018 taxable value of property in territory the unit deannexed after January 1, 2018.** Enter the 2018 value of property in deannexed territory.[4]	$0
8.	**2018 taxable value lost because property first qualified for an exemption in 2018.** 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 due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2018 market value: $4,540 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + $385,260 C. Value loss. Add A and B.[5]	$389,800

1 Tex. Tax Code § 26.012(14)
2 Tex. Tax Code § 26.012(14)
3 Tex. Tax Code § 26.012(13)
4 Tex. Tax Code § 26.012(15)
5 Tex. Tax Code § 26.012(15)

2019 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

9.	**2018 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 2019.** Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: $0 B. 2019 productivity or special appraised value: - $0 C. Value loss. Subtract B from A.[6]	$0
10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$389,800
11.	**2018 adjusted taxable value.** Subtract line 10 from line 6.	$483,110,588
12.	**Adjusted 2018 taxes.** Multiply line 4 by line 11 and divide by $100.	$1,853,212
13.	**Taxes refunded for years preceding tax year 2018.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.[7]	$0
14.	**Taxes in tax increment financing (TIF) for tax year 2018.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0".[8]	$0
15.	**Adjusted 2018 taxes with refunds and TIF adjustment.** Add lines 12 and 13, subtract line 14.[9]	$1,853,212
16.	**Total 2019 taxable value on the 2019 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.[10] A. **Certified values** only: $497,470,609 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2019 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

16. (cont.)	C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property:	- $0	
	D. **Tax increment financing:** Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.[11]	- $0	
	E. **Total 2019 value.** Add A and B, then subtract C and D.		$497,470,609
17.	**Total value of properties under protest or not included on certified appraisal roll.[12]**		
	A. **2019 taxable value of properties under protest.** 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.[13]	$0	
	B. **2019 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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.[14]	+ $0	

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11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Effective Tax Rate Worksheet (continued)
CITY OF DALHART

17. (cont.)	C. Total value under protest or not certified. Add A and B.	$0
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 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 2018 or prior year for homeowners age 65 or older or disabled, use this step.[15]	$0
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	$497,470,609
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed.[16]	$0
21.	Total 2019 taxable value of new improvements and 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. 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 January 1, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019.[17]	$6,906,350
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	$6,906,350
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	$490,564,259
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by $100.[18]	$0.3777/$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.[19]	$/$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2018 or in May 2019 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2019 Rollback Tax Rate Worksheet
CITY OF DALHART

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	**2018 maintenance and operations (M&O) tax rate.**	$0.383600/$100
27.	**2018 adjusted taxable value. Enter the amount from line 11.**	$483,110,588
28.	**2018 M&O taxes.** A. Multiply line 26 by line 27 and divide by $100. $1,853,212 B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + $616,791 C. **Counties:** 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 units, enter "0." + $0 D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- $0	

2019 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

28. (cont.)	E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2018. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	+ $0
	F. **Enhanced indigent health care expenditures:**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. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2019 captured appraised value in Line 16D, enter "0."	- $0
	H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	$2,470,003
29.	**2019 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.	$490,564,259
30.	**2019 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.	$0.5035/$100
31.	**2019 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	$0.5437/$100

2019 Rollback Tax Rate Worksheet (continued)
CITY OF DALHART

32.	**Total 2019 debt to be paid with property taxes and additional sales 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 unit's budget as M&O expenses. A: **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. List the debt in Schedule B: Debt Service. $0 B: Subtract **unencumbered fund amount** used to reduce total debt. -$0 C: Subtract **amount paid** from other resources. -$0 D: **Adjusted debt.** Subtract B and C from A.	$0
33.	**Certified 2018 excess debt collections.** Enter the amount certified by the collector.	$0
34.	**Adjusted 2019 debt.** Subtract line 33 from line 32.	$0
35.	**Certified 2019 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	**2019 debt adjusted for collections.** Divide line 34 by line 35.	$0
37.	**2019 total taxable value.** Enter the amount on line 19.	$497,470,609
38.	**2019 debt tax rate.** Divide line 36 by line 37 and multiply by $100.	$0.0000/$100
39.	**2019 rollback tax rate.** Add lines 31 and 38.	$0.5437/$100
40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet
CITY OF DALHART

41.	Units that adopted the sales tax in August or November 2018, or in January or May 2019. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2018, skip this line.	$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$644,338
43.	2019 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*.	$497,470,609
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by $100.	$0.1295/$100
45.	2019 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet*.	$0.3777/$100
46.	2019 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter line 46, do not subtract.	$0.3777/$100
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	$0.5437/$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	$0.4142/$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF DALHART   **Date:** 07/26/2019

1. 2018 taxable value, adjusted for court-ordered reductions.
   Enter line 6 of the Effective Tax Rate Worksheet. $483,500,388
2. 2018 total tax rate.
   Enter line 4 of the Effective Tax Rate Worksheet.   0.383600
3. Taxes refunded for years preceding tax year 2018.
   Enter line 13 of the Effective Tax Rate Worksheet. $0
4. Last year's levy.
   Multiply Line 1 times Line 2 and divide by 100.
   To the result, add Line 3. $1,854,707
5. 2019 total taxable value. Enter Line 18 of
   the Effective Tax Rate Worksheet. $497,470,609
6. 2019 effective tax rate.
   Enter line 23 of the Effective Tax Rate Worksheet or Line 46
   of the Additional Sales Tax Rate Worksheet.   0.377700
7. 2019 taxes if a tax rate equal to the effective tax rate is adopted.
   Multiply Line 5 times Line 6 and divide by 100. $1,878,946
8. Last year's total levy.
   Sum of line 4 for all funds. $1,854,707
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted.
   Sum of line 7 for all funds. $1,878,946
10. Tax Increase (Decrease).
    Subtract Line 8 from Line 9. $24,239

CITY OF DALHART
Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,854,707	Additional Tax Levy Compared to effective tax rate levy of 1,878,946
Last Year's Tax Rate	0.383600	$1,908,297	$53,590	$29,351
Effective Tax Rate	0.377700	$1,878,946	$24,239	$0
Notice & Hearing Limit*	0.377700	$1,878,946	$24,239	$0
Rollback Tax Rate	0.414200	$2,060,523	$205,816	$181,577
Proposed Tax Rate	0.414100	$2,060,026	$205,318	$181,079

Effective Tax Rate Increase in Cents per $100

0.00	0.377700	1,878,946	24,239	0
0.50	0.382700	1,903,820	49,113	24,874
1.00	0.387700	1,928,694	73,986	49,747
1.50	0.392700	1,953,567	98,860	74,621
2.00	0.397700	1,978,441	123,733	99,494
2.50	0.402700	2,003,314	148,607	124,368
3.00	0.407700	2,028,188	173,480	149,241
3.50	0.412700	2,053,061	198,354	174,115
4.00	0.417700	2,077,935	223,227	198,988
4.50	0.422700	2,102,808	248,101	223,862
5.00	0.427700	2,127,682	272,974	248,735
5.50	0.432700	2,152,555	297,848	273,609
6.00	0.437700	2,177,429	322,721	298,482
6.50	0.442700	2,202,302	347,595	323,356
7.00	0.447700	2,227,176	372,468	348,229
7.50	0.452700	2,252,049	397,342	373,103
8.00	0.457700	2,276,923	422,215	397,976
8.50	0.462700	2,301,797	447,089	422,850
9.00	0.467700	2,326,670	471,963	447,724
9.50	0.472700	2,351,544	496,836	472,597
10.00	0.477700	2,376,417	521,710	497,471
10.50	0.482700	2,401,291	546,583	522,344
11.00	0.487700	2,426,164	571,457	547,218
11.50	0.492700	2,451,038	596,330	572,091
12.00	0.497700	2,475,911	621,204	596,965
12.50	0.502700	2,500,785	646,077	621,838
13.00	0.507700	2,525,658	670,951	646,712
13.50	0.512700	2,550,532	695,824	671,585
14.00	0.517700	2,575,405	720,698	696,459
14.50	0.522700	2,600,279	745,571	721,332

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is $1.50 for M&O, plus $0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.