

Truth-In-Taxation

The Online Effective Tax Rate Calculation Service by Harris Govern

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2018 Effective Tax Rate Worksheet

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**GARZA COUNTY:
 GENERAL FUND**

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

Forms & Worksheets

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2018 GARZA COUNTY

Schedule D - State Crim.
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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	\$ <input type="text" value="494,711,542"/>
	1 Tex. Tax Code 26.012(14)	
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	\$ <input type="text" value="0"/>
	2 Tex. Tax Code 26.012(14)	
3.	Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$ <input type="text" value="494,711,542"/>
4.	2017 total adopted tax rate.	<input type="text" value="0.594600"/> / \$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.	\$ <input type="text" value="0"/>
	A. Original 2017 ARB values: <input type="text" value="0"/> \$	
	B. 2017 values resulting from final court decisions: <input type="text" value="0"/> - \$	
	C. 2017 value loss. Subtract B from A. ³	

	3 Tex. Tax Code 26.012(13)	
6.	2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$ 494,711,542
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 4 Tex. Tax Code 26.012(15)	\$ 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: 74,819 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times + \$ 2017 value: 287,722 C. Value loss. Add A and B. ⁵	
	5 Tex. Tax Code 26.012(15)	\$ 362,541
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	
	6 Tex. Tax Code 26.012(15)	\$ 0
10.		\$ 362,541

	Total adjustments for lost value. Add lines 7, 8C and 9C.	
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$ 494,349,001
12.	Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.	\$ 2,939,399
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 <small>7 Tex. Tax Code 26.012(13)</small>	\$ 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 <small>8 Tex. Tax Code 26.03(c)</small>	\$ 0
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹ <small>9 Tex. Tax Code 26.012(13)</small>	\$ 2,939,399
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: \$ 507,971,938 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 1,060,340 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 - \$ 0	\$ 509,032,278

	<p>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 E.Total 2018 value. Add A and B, then subtract C and D.</p> <p><small>10 Tex. Tax Code 26.012(15)</small> <small>11 Tex. Tax Code 26.03(c)</small></p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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</p> <p style="text-align: right;">\$ <input style="width: 100px;" type="text"/></p> <p>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</p>	<p style="text-align: right;">\$ <input style="width: 100px;" type="text"/></p> <p style="text-align: right;">\$ <input style="width: 100px;" type="text"/></p> <p style="text-align: right;">\$ <input style="width: 100px;" type="text"/></p>

<p>exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴</p> <p>C.Total value under protest or not certified. Add A and B.</p> <p><small>12 Tex. Tax Code 26.01(c)</small></p> <p><small>13 Tex. Tax Code 26.04 and 26.041</small></p> <p><small>14 Tex. Tax Code 26.04 and 26.041</small></p>	
<p>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</p> <p><small>15 Tex. Tax Code 26.012(6)</small></p>	<p>\$ <input type="text" value="0"/></p>
<p>19. 2018 total taxable value. Add lines 16E and 17C. Subtract line 18.</p>	<p>\$ <input type="text" value="509,032,278"/></p>
<p>20. Total 2018 taxable value of properties in territory annexed after January 1, 2017 . Include both real and personal property. Enter the 2018 value of property in territory annexed.¹⁶</p> <p><small>16 Tex. Tax Code 26.012(17)</small></p>	<p>\$ <input type="text" value="0"/></p>
<p>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</p> <p><small>17 Tex. Tax Code 26.012(17)</small></p>	<p>\$ <input type="text" value="1,517,874"/></p>
<p>22. Total adjustments to the 2018 taxable value. Add lines 20 and 21.</p>	<p>\$ <input type="text" value="1,517,874"/></p>
<p>23. 2018 adjusted taxable value. Subtract line 22 from line 19.</p>	<p>\$ <input type="text" value="507,514,404"/></p>

<p>24. 2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100.¹⁸</p> <p><small>18 Tex. Tax Code 28.04(c)</small></p>	<p>\$ <input type="text" value="0.6791"/> / \$100</p>
<p>A county, city or hospital district that adopted the additional sales tax in November 2017 or May 2018 must adjust its effective tax rate. <i>The Additional Sales Tax Rate Worksheet</i> on page 39 sets out this adjustment. Do not forget to complete the <i>Additional Sales Tax Rate Worksheet</i> if the taxing unit adopted the additional sales tax on these dates.</p>	
<p style="text-align: center;"> <input type="button" value="Save"/> <input type="button" value="Delete"/> <input type="button" value="Clear"/> <input type="button" value="Submit"/> </p>	

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2018 Rollback Tax Rate Worksheet

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2018 GARZA COUNTY

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

26.	2017 maintenance and operations (M&O) tax rate.	\$ <input type="text" value="0.5948007"/> \$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$ <input type="text" value="494,349,001"/>
28.	<p>2017 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100: \$ <input type="text" value="2,939,399"/></p> <p>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. + \$ <input type="text" value="0"/></p> <p>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." + \$ <input type="text" value="0"/></p> <p>D. Transferring function: <input checked="" type="radio"/> If discontinuing all of a Discontinuing</p>	\$ <input type="text" value="2,939,399"/>

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."

Receiving

- \$

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 .

**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.

+ \$

**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."

- \$

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.

29.	2018 adjusted taxable value. Enter the amount from line 23 of the <i>Effective Tax Rate Worksheet</i> .	\$ <input type="text" value="507,514,404"/>																					
30.	2018 effective maintenance and operations tax rate. Divide line 28H by line 29 and multiply by \$100.	\$ <input type="text" value="0.5791"/> / \$100																					
31.	2018 rollback maintenance and operation tax rate. County, cities, and others: Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$ <input type="text" value="0.6254"/> / \$100																					
32.	<p>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</p> <ul style="list-style-type: none"> (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. <p>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</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Schedule B: Debt Service.</td> <td style="text-align: right; width: 10%;">\$</td> <td style="width: 10%; border: 1px solid black;"><input type="text" value="0"/></td> </tr> <tr> <td colspan="3"> </td> </tr> <tr> <td>B. Subtract unencumbered fund amount used to reduce total debt.</td> <td style="text-align: right;">- \$</td> <td style="border: 1px solid black;"><input type="text" value="0"/></td> </tr> <tr> <td colspan="3"> </td> </tr> <tr> <td>C. Subtract amount paid from other resources.</td> <td style="text-align: right;">- \$</td> <td style="border: 1px solid black;"><input type="text" value="0"/></td> </tr> <tr> <td colspan="3"> </td> </tr> <tr> <td>D. Adjusted debt. Subtract B and C from A.</td> <td></td> <td style="border: 1px solid black;"><input type="text" value="0"/></td> </tr> </table>	Schedule B: Debt Service.	\$	<input type="text" value="0"/>				B. Subtract unencumbered fund amount used to reduce total debt.	- \$	<input type="text" value="0"/>				C. Subtract amount paid from other resources.	- \$	<input type="text" value="0"/>				D. Adjusted debt. Subtract B and C from A.		<input type="text" value="0"/>	\$ <input type="text" value="0"/>
Schedule B: Debt Service.	\$	<input type="text" value="0"/>																					
B. Subtract unencumbered fund amount used to reduce total debt.	- \$	<input type="text" value="0"/>																					
C. Subtract amount paid from other resources.	- \$	<input type="text" value="0"/>																					
D. Adjusted debt. Subtract B and C from A.		<input type="text" value="0"/>																					
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$ <input type="text" value="0"/>																					
34.	Adjusted 2018 debt. Subtract line 33 from line 32.	\$ <input type="text" value="0"/>																					
35.		<input type="text" value="100.000000"/> %																					

	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	
36.	2018 debt adjusted for collections. Divide line 34 by line 35.	\$ <input type="text" value="0"/>
37.	2018 total taxable value. Enter the amount on line 19. School districts enter line 30C.	\$ <input type="text" value="509,032,278"/>
38.	2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$ <input type="text" value="0.0000"/> / \$100
39.	2018 rollback tax rate. Add lines 31 and 38.	\$ <input type="text" value="0.6254"/> / \$100

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