

**2016 Effective Tax Rate Worksheet (continued)**  
**HEALTH CARE DISTRICT**

9.	<p><b>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.</b></p> <p>A. 2015 market value: \$5,212</p> <p>B. 2016 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.<sup>6</sup></p>	\$5,212
10.	<b>Total adjustments for lost value. Add lines 7, 8C and 9C.</b>	\$1,101,969
11.	<b>2015 adjusted taxable value. Subtract line 10 from line 6.</b>	\$584,434,994
12.	<b>Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.</b>	\$651,060
13.	<p><b>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.<sup>7</sup></b></p>	\$0
14.	<p><b>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".<sup>8</sup></b></p>	\$0
15.	<b>Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.<sup>9</sup></b>	\$651,060
16.	<p><b>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.<sup>10</sup></b></p> <p>A. <b>Certified values only:</b> \$396,413,640</p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

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)

**2016 Effective Tax Rate Worksheet (continued)**  
**HEALTH CARE DISTRICT**

16. (cont.)	<p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p><b>D. Tax increment financing:</b> 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.<sup>11</sup> - \$0</p> <p><b>E. Total 2016 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$396,413,640</span></p>
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b></p> <p><b>A. 2016 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>13</sup> \$0</p> <p><b>B. 2016 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.<sup>14</sup> + \$0</p>

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)

### HEALTH CARE DISTRICT

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	<b>2016 tax ceilings.</b> 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. <sup>15</sup>	\$0
19.	<b>2016 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$396,413,640
20.	<b>Total 2016 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed. <sup>16</sup>	\$0
21.	<b>Total 2016 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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. <sup>17</sup>	\$1,696,835
22.	<b>Total adjustments to the 2016 taxable value.</b> Add lines 20 and 21.	\$1,696,835
23.	<b>2016 adjusted taxable value.</b> Subtract line 22 from line 19.	\$394,716,805
24.	<b>2016 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.1649/\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. <sup>19</sup>	\$/\$100

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

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

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

<sup>18</sup> Tex. Tax Code § 26.04(e)

<sup>19</sup> 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

## HEALTH CARE DISTRICT

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

26.	2015 maintenance and operations (M&O) tax rate.		\$0.111400/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.		\$584,434,994
28.	<p><b>2015 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$651,060</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&amp;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. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> 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." <span style="float: right;">+/- \$0</span></p>		

**2016 Rollback Tax Rate Worksheet (continued)**  
**HEALTH CARE DISTRICT**

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&amp;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</p> <p>F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p> <p>G. <b>Taxes in tax increment financing (TIF):</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$651,060</p>	
29.	<b>2016 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$394,716,805
30.	<b>2016 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.1649/\$100
31.	<b>2016 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.1780/\$100

**2016 Rollback Tax Rate Worksheet (continued)**  
**HEALTH CARE DISTRICT**

32.	<p><b>Total 2016 debt to be paid with property taxes and additional sales tax revenue.</b>          "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&amp;O expenses.</p> <p>A: <b>Debt</b> 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. <span style="float:right">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float:right">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float:right">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float:right">\$0</span></p>	
33.	<b>Certified 2015 excess debt collections.</b> Enter the amount certified by the collector.	\$0
34.	<b>Adjusted 2016 debt.</b> Subtract line 33 from line 32.	\$0
35.	<b>Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	<b>2016 debt adjusted for collections.</b> Divide line 34 by line 35.	\$0
37.	<b>2016 total taxable value.</b> Enter the amount on line 19.	\$396,413,640
38.	<b>2016 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.0000/\$100
39.	<b>2016 rollback tax rate.</b> Add lines 31 and 38.	\$0.1780/\$100
40.	<b>COUNTIES ONLY.</b> 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*.