

2019 Tax Rate Calculation Worksheet

RAINS COUNTY - County General Fund

Effective Tax Rate (No New Taxes) RAINS COUNTY

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease. The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

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	\$709,022,003
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	\$157,266,354
3. Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$551,755,649
4. 2018 total adopted tax rate.	\$0.640000/\$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.	\$551,755,649
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

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)

2019 Tax Rate Calculation Worksheet (continued)
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8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. 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 or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$87,593</p> <p>B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$2,430,730</p> <p>C. Value loss. Add A and B.⁵</p>	\$2,518,323
9.	<p>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.</p> <p>A. 2018 market value: \$3,356,202</p> <p>B. 2019 productivity or special appraised value: - \$70,238</p> <p>C. Value loss. Subtract B from A.⁶</p>	\$3,285,964
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$5,804,287
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$545,951,362
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$3,494,088
13.	<p>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</p>	\$7,807
14.	<p>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</p>	\$0
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$3,501,895
16.	<p>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</p> <p>A. Certified values only: \$794,616,464</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

5 Tex. Tax Code § 26.012(15)

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

2019 Tax Rate Calculation Worksheet (continued)
RAINS COUNTY - County General Fund

16. (cont.)	<p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>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</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$794,616,464</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>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 \$2,287,975</p> <p>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</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c) and (d)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2019 Tax Rate Calculation Worksheet (continued)
RAINS COUNTY - County General Fund

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$2,287,975
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	\$173,956,364
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$622,948,075
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	\$28,660,780
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$28,660,780
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$594,287,295
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.5892/\$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	\$0.5892/\$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)

Rollback Tax Rate RAINS COUNTY - County General Fund

The rollback tax rate is split into two separate rates:

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

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.640000/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$545,951,362
28.	<p>2018 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$3,494,088</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 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. + \$639,100</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." + \$0</p> <p>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</p>	

Rollback Tax Rate (continued) RAINS COUNTY - County General Fund

<p>28. (cont.)</p>	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. + \$7,553</p> <p>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</p> <p>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</p> <p>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. \$4,140,741</p>	
<p>29.</p>	<p>2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	<p align="right">\$594,287,295</p>
<p>30.</p>	<p>2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	<p align="right">\$0.6967/\$100</p>
<p>31.</p>	<p>2019 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	<p align="right">\$0.7524/\$100</p>

Rollback Tax Rate (continued) RAINS COUNTY - County General Fund

<p>32.</p>	<p>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. Enter debt amount. \$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</p>	
<p>33.</p>	<p>Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	<p align="right">\$0</p>
<p>34.</p>	<p>Adjusted 2019 debt. Subtract line 33 from line 32D.</p>	<p align="right">\$0</p>
<p>35.</p>	<p>Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	<p align="right">100.000000%</p>
<p>36.</p>	<p>2019 debt adjusted for collections. Divide line 34 by line 35.</p>	<p align="right">\$0</p>
<p>37.</p>	<p>2019 total taxable value. Enter the amount on line 19.</p>	<p align="right">\$622,948,075</p>
<p>38.</p>	<p>2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	<p align="right">\$0.0000/\$100</p>
<p>39.</p>	<p>2019 rollback tax rate. Add lines 31 and 38.</p>	<p align="right">\$0.7524/\$100</p>
<p>40.</p>	<p>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.</p>	<p align="right">\$0.7524/\$100</p>

Additional Sales Tax to Reduce Property Taxes RAINS COUNTY - County General Fund

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 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. ²¹ Taxing units that adopted the sales tax in November 2018 or in 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. ²² -OR- Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$639,100
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$622,948,075
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.1025/\$100
45.	2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5892/\$100
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.5892/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7524/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.6499/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control RAINS COUNTY - County General Fund

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$622,948,075
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2019 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.6499/\$100

25 Tex. Tax Code § 26.045(d)

26 Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.5892
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.6499
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.6499/\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: RAINS COUNTY

Date: 08/06/2019

County General Fund

1. 2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$551,755,649
2. 2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.640000
3. Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$7,807
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$3,539,043
5. 2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$622,948,075
6. 2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.589200
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.	\$3,670,410
8. Last year's total levy. Sum of line 4 for all funds.	\$3,539,043
9. 2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$3,670,410
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$131,367

RAINS COUNTY

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 4,537,741	Additional Tax Levy Compared to effective tax rate levy of 3,670,410
Last Year's Tax Rate	0.640000	\$3,986,868	\$-550,873	\$316,458
Effective Tax Rate	0.589200	\$3,670,410	\$-867,331	\$0
Notice & Hearing Limit*	0.589200	\$3,670,410	\$-867,331	\$0
Rollback Tax Rate	0.649900	\$4,048,540	\$-489,201	\$378,129
Proposed Tax Rate	0.000000	\$0	\$-4,537,741	\$-3,670,410

Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.589200	3,670,410	-867,331	0
0.50	0.594200	3,701,557	-836,183	31,147
1.00	0.599200	3,732,705	-805,036	62,295
1.50	0.604200	3,763,852	-773,889	93,442
2.00	0.609200	3,795,000	-742,741	124,590
2.50	0.614200	3,826,147	-711,594	155,737
3.00	0.619200	3,857,294	-680,446	186,884
3.50	0.624200	3,888,442	-649,299	218,032
4.00	0.629200	3,919,589	-618,152	249,179
4.50	0.634200	3,950,737	-587,004	280,327
5.00	0.639200	3,981,884	-555,857	311,474
5.50	0.644200	4,013,031	-524,709	342,621
6.00	0.649200	4,044,179	-493,562	373,769
6.50	0.654200	4,075,326	-462,415	404,916
7.00	0.659200	4,106,474	-431,267	436,064
7.50	0.664200	4,137,621	-400,120	467,211
8.00	0.669200	4,168,769	-368,972	498,358
8.50	0.674200	4,199,916	-337,825	529,506
9.00	0.679200	4,231,063	-306,677	560,653
9.50	0.684200	4,262,211	-275,530	591,801
10.00	0.689200	4,293,358	-244,383	622,948
10.50	0.694200	4,324,506	-213,235	654,095
11.00	0.699200	4,355,653	-182,088	685,243
11.50	0.704200	4,386,800	-150,940	716,390
12.00	0.709200	4,417,948	-119,793	747,538
12.50	0.714200	4,449,095	-88,646	778,685
13.00	0.719200	4,480,243	-57,498	809,832
13.50	0.724200	4,511,390	-26,351	840,980
14.00	0.729200	4,542,537	4,797	872,127
14.50	0.734200	4,573,685	35,944	903,275

- *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 Property Tax Rates in RAINS COUNTY

This notice concerns 2019 property tax rates for RAINS COUNTY. 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.

County General Fund

Last year's tax rate:

Last year's operating taxes	\$3,494,089
Last year's debt taxes	\$0
Last year's total taxes	\$3,494,089
Last year's tax base	\$545,951,362
Last year's total tax rate	0.640000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$3,501,895
÷ This year's adjusted tax base (after subtracting value of new property)	\$594,287,295
= This year's effective tax rate for each fund	0.589200/\$100
Total effective tax rate	0.589200/\$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)	\$4,140,741
÷ This year's adjusted tax base	\$594,287,295
= This year's effective operating rate	0.696700/\$100
× 1.08 = this year's maximum operating rate	0.752400/\$100

+ This year's debt rate	0.000000/\$100
= This year's rollback rate for each fund	0.752400/\$100
This year's total rollback rate	0.752400/\$100

A county 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	0.102500/\$100
= Rollback tax rate	0.649900/\$100

Statement of Increase/Decrease

If RAINS COUNTY adopts a 2019 tax rate equal to the effective tax rate of 0.589200 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 131,367.

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 \$ 639,100 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 P.O. BOX 754, EMORY, TX 75440.

Name of person preparing this notice: Sherri McCall

Title: Chief Appraiser

Date prepared: July 25, 2019