

2018 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

LIPAN-KICKAPOO WATER CONSERVATION DISTRICT

Date: 7/31/2018

ALL COUNTIES

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SECTION 1: Effective Tax Rate (No New Taxes)

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

Line	Effectived Tax Rate Activity	Amount/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 Tax Code 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).	\$1,483,945,465
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 a prior year for homeowners age 65 or older or disabled, use this step.	\$0
3	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,483,945,465
4	2017 total adopted tax rate. (\$ /\$100)	0.01040
5	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: B. 2017 values resulting from final court decisions: C. 2017 value loss. Subtract B from A.	\$0
		\$0
		\$0
6	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,483,945,465
7	2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory.	\$0
8	2017 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 or tax abatements. A. Absolute exemptions. Use 2017 market value: B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: C. Value loss. Add A and B.	\$202,400 \$1,882,606 \$2,085,006
		\$202,400
		\$1,882,606
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 properties that qualified in 2018 for the first time; do not use properties that qualified in 2017. A. 2017 market value: B. 2018 productivity or special appraised value:	\$13,293,000 \$1,006,800
		\$13,293,000
		\$1,006,800

	C. Value loss. Subtract B from A.		\$12,286,200
10	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$14,371,206
11	2017 adjusted taxable value. Subtract Line 10 from Line 6.		\$1,469,574,259
12	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$152,836
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.		\$2
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."		\$0
15	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.		\$152,838
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 include homeowners age 65 or older or disabled. A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: 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 legal counsel's advice): 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. E. Total 2018 value. Add A and B, then subtract C and D.		
			\$1,619,126,589
			\$0
			\$0
			\$0
			\$1,619,126,589
17	Total value of properties under protest or not included on certified appraisal roll. A. 2018 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. 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. C. Total value under protest or not certified. Add A and B.		
			\$731,330
			\$0
			\$731,330
18	2018 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step.		\$0
19	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.		\$1,619,857,919
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.		\$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.		\$18,104,470
22	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.		\$18,104,470
23	2018 adjusted taxable value. Subtract Line 22 from Line 19.		\$1,601,753,449
24	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.		\$0.00954

Rollback Tax Rate Activity		Amount/Rate
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31	2018 rollback tax rate. Multiply Line 24 by 1.08.	\$0.01031
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Section 5: Total Tax Rate	
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Indicate the applicable total tax rates as calculated above.

Effective tax rate. Line 24.	\$0.00954
Rollback tax rate. Line 31.	\$0.01031

Section 6: Taxing Unit Representative Name and Signature	
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Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here Allan J. Lange / General Manager
 Printed Name of Taxing Unit Representative

sign here _____
 Taxing unit Representative

8/31/2018
 Date