

# 2019 Water District Rollback Tax Rate Worksheet

## Rollback Tax Rate FROG POND LAKE WATER DISTRICT

The rollback tax rate is the highest rate the water district may adopt without authorizing qualified voters to petition for a rollback election. The rollback rate is the current year's debt service and contract tax rates, plus the maintenance and operation (M&O) rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Date:  
09/20/2019

1.	<b>2018 average appraised value of residence homestead.</b>	\$57,244
2.	<b>2018 general exemptions available for the average homestead</b> (Excluding age 65 or older or disabled persons exemptions).	- \$0
3.	<b>2018 average taxable value of residence homestead</b> (Line 1 minus Line 2).	\$57,244
4.	<b>2018 adopted M&amp;O tax rate</b> (per \$100 of value). <span style="float: right;">x \$0.350000/\$100</span>	
5.	<b>2018 M&amp;O tax on average residence homestead.</b> (Multiply Line 3 by Line 4, divide by \$100).	\$200.35
6.	<b>Highest M&amp;O tax on average residence homestead with increase</b> (Multiply Line 5 by 1.08).	\$216.38
7.	<b>2019 average appraised value of residence homestead.</b>	\$71,249
8.	<b>2019 general exemptions available for the average homestead</b> (Excluding age 65 or older or disabled persons exemptions).	- \$0
9.	<b>2019 average taxable value of residence homestead</b> (Line 7 minus Line 8).	\$71,249
10.	<b>Highest 2019 M&amp;O Tax Rate</b> (Line 6 divided by Line 9, multiply by \$100).	\$0.303700/\$100
11.	<b>2019 Debt Tax Rate.</b>	\$0.000000/\$100
12.	<b>2019 Contract Tax Rate.</b>	\$0.000000/\$100
13.	<b>2019 Rollback Tax Rate</b> (add Lines 10, 11, and 12). This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election.	\$0.303700/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the rollback tax rate as authorized by the governing body of the water district.

**Print Here**

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Printed Name of Water District Representative

**Sign Here**

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Water District Representative

**Date**

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