

2015 Effective Tax Rate Worksheet

DRAINAGE DISTRICT #8

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

1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 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).	\$6,095,198
2.	2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 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 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0
3.	Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$6,095,198
4.	2014 total adopted tax rate.	\$0.299600/\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A.	\$0
6.	2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$6,095,198
7.	2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8.	2014 taxable value lost because property first qualified for an exemption in 2014. 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 2014 market value: \$2,852 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$0 C. Value loss. Add A and B.	\$2,852

2015 Effective Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

9.	2014 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 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$0 B. 2015 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. \$0	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$2,852
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$6,092,346
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$18,252
13.	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. 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 2014. This line applies only to tax years preceding tax year 2014.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2014. 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 2015 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$18,252
16.	Total 2015 taxable value on the 2015 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. A. Certified values only: \$6,275,641 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

2015 Effective Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

16. (cont.)	<p>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 attorney's advice):</p> <p style="text-align: right;">- \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p>E. Total 2015 value. Add A and B, then subtract C and D.</p>	\$6,275,641
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 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.</p> <p style="text-align: right;">\$0</p> <p>B. 2015 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.</p> <p style="text-align: right;">+ \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0						
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 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 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$0						
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$6,275,641						
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$0						
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$118,380						
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$118,380						
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$6,157,261						
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.2964/\$100						
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.							
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 30%;">Tax Rate</td> <td></td> </tr> <tr> <td>{field36.1}</td> <td>{field36.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field36.1}	{field36.2}	\$/\$100	
Fund Name	Tax Rate							
{field36.1}	{field36.2}	\$/\$100						

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 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.

2015 Rollback Tax Rate Worksheet

DRAINAGE DISTRICT #8

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

26.	2014 maintenance and operations (M&O) tax rate.	\$0.299600/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$6,092,346
28.	<p>2014 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$18,252</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 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 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. + \$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." + \$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>	

2015 Rollback Tax Rate Worksheet (continued)
DRAINAGE DISTRICT #8

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. 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 2014. This line applies only to tax years preceding tax year 2014. + \$0</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 2015 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. \$18,252</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$6,157,261
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.2964/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.3201/\$100

2015 Rollback Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

32.	<p>Total 2015 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.</p> <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 Schedule B: Debt Service. \$0</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract amount paid from other resources. -\$0</p> <p>D: Adjusted debt. Subtract B and C from A. \$0</p>							
33.	<p>Certified 2014 excess debt collections. Enter the amount certified by the collector.</p>	\$0						
34.	<p>Adjusted 2015 debt. Subtract line 33 from line 32.</p>	\$0						
35.	<p>Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	0.000000%						
36.	<p>2015 debt adjusted for collections. Divide line 34 by line 35.</p>	\$0						
37.	<p>2015 total taxable value. Enter the amount on line 19.</p>	\$6,275,641						
38.	<p>2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.0000/\$100						
39.	<p>2015 rollback tax rate. Add lines 31 and 38.</p>	\$0.3201/\$100						
40.	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.</p>							
	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 30%;">Tax Rate</td> <td></td> </tr> <tr> <td>{field65.1}</td> <td>{field65.2}</td> <td style="text-align: right;">\$/\$100</td> </tr> </table>	Fund Name	Tax Rate		{field65.1}	{field65.2}	\$/\$100	
Fund Name	Tax Rate							
{field65.1}	{field65.2}	\$/\$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*.

**2015 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: DRAINAGE DISTRICT #8

Date: 09/26/2019

1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$6,095,198
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.299600
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$18,261
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$6,275,641
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.296400
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$18,601
8. Last year's total levy. Sum of line 4 for all funds.	\$18,261
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$18,601
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$340