

2017 Effective Tax Rate Worksheet

DRAINAGE DISTRICT #8

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

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| 1. | 2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 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 | \$6,432,522 |
| 2. | 2016 tax ceilings. Counties, Cities and Junior College Districts. Enter 2016 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. ² | \$0 |
| 3. | Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1. | \$6,432,522 |
| 4. | 2016 total adopted tax rate. | \$0.300600/\$100 |
| 5. | 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values: \$0 B. 2016 values resulting from final court decisions: - \$0 C. 2016 value loss. Subtract B from A. ³ | \$0 |
| 6. | 2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C. | \$6,432,522 |
| 7. | 2016 taxable value of property in territory the unit deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory. ⁴ | \$0 |
| 8. | 2016 taxable value lost because property first qualified for an exemption in 2016. 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 2016 market value: \$0 B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$0 C. Value loss. Add A and B. ⁵ | \$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)

5 Tex. Tax Code § 26.012(15)

2017 Effective Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

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| 9. | 2016 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 2017. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: \$0 B. 2017 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0 | |
| 10. | Total adjustments for lost value. Add lines 7, 8C and 9C. | \$0 |
| 11. | 2016 adjusted taxable value. Subtract line 10 from line 6. | \$6,432,522 |
| 12. | Adjusted 2016 taxes. Multiply line 4 by line 11 and divide by \$100. | \$19,336 |
| 13. | Taxes refunded for years preceding tax year 2016. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016. ⁷ | \$0 |
| 14. | Taxes in tax increment financing (TIF) for tax year 2016. 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 2017 captured appraised value in Line 16D, enter "0". ⁸ | \$0 |
| 15. | Adjusted 2016 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹ | \$19,336 |
| 16. | Total 2017 taxable value on the 2017 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 A. Certified values only: \$7,367,163 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0 | |

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)

2017 Effective Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

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| 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: - \$0</p> <p>D. Tax increment financing: Deduct the 2017 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2017 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 2017 value. Add A and B, then subtract C and D. \$7,367,163</p> | |
| 17. | <p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2017 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 \$0</p> <p>B. 2017 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)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2017 Effective Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

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| 17. (cont.) | C. Total value under protest or not certified. Add A and B. | \$0 | | | | | | |
| 18. | 2017 tax ceilings. Counties, cities and junior colleges enter 2017 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 2016 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵ | \$0 | | | | | | |
| 19. | 2017 total taxable value. Add lines 16E and 17C. Subtract line 18. | \$7,367,163 | | | | | | |
| 20. | Total 2017 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2017 value of property in territory annexed. ¹⁶ | \$488,431 | | | | | | |
| 21. | Total 2017 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2016. 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, 2016 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2017. ¹⁷ | \$83,270 | | | | | | |
| 22. | Total adjustments to the 2017 taxable value. Add lines 20 and 21. | \$571,701 | | | | | | |
| 23. | 2017 adjusted taxable value. Subtract line 22 from line 19. | \$6,795,462 | | | | | | |
| 24. | 2017 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸ | \$0.2845/\$100 | | | | | | |
| 25. | COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2017 county effective tax rate. ¹⁹ | | | | | | | |
| | <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 | | | | | | |

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)

A county, city or hospital district that adopted the additional sales tax in November 2016 or in May 2017 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.

2017 Rollback Tax Rate Worksheet

DRAINAGE DISTRICT #8

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

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| 26. | 2016 maintenance and operations (M&O) tax rate. | \$0.300600/\$100 |
| 27. | 2016 adjusted taxable value. Enter the amount from line 11. | \$6,432,522 |
| 28. | <p>2016 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$19,336</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 2016. Enter amount from full year's sales tax revenue spent for M&O in 2016 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> | |

2017 Rollback Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

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| 28. (cont.) | <p>E. Taxes refunded for years preceding tax year 2016: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2016. 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 2016. This line applies only to tax years preceding tax year 2016. + \$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 2017 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. \$19,336</p> | |
| 29. | 2017 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet. | \$6,795,462 |
| 30. | 2017 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100. | \$0.2845/\$100 |
| 31. | 2017 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses. | \$0.3072/\$100 |

2017 Rollback Tax Rate Worksheet (continued)

DRAINAGE DISTRICT #8

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| 32. | <p>Total 2017 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 2016 excess debt collections. Enter the amount certified by the collector.</p> | \$0 | | | | | | |
| 34. | <p>Adjusted 2017 debt. Subtract line 33 from line 32.</p> | \$0 | | | | | | |
| 35. | <p>Certified 2017 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>2017 debt adjusted for collections. Divide line 34 by line 35.</p> | \$0 | | | | | | |
| 37. | <p>2017 total taxable value. Enter the amount on line 19.</p> | \$7,367,163 | | | | | | |
| 38. | <p>2017 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p> | \$0.0000/\$100 | | | | | | |
| 39. | <p>2017 rollback tax rate. Add lines 31 and 38.</p> | \$0.3072/\$100 | | | | | | |
| 40. | <p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 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*.

**2017 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: DRAINAGE DISTRICT #8

Date: 09/26/2019

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| 1. 2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet. | \$6,432,522 |
| 2. 2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet. | 0.300600 |
| 3. Taxes refunded for years preceding tax year 2016. 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. | \$19,336 |
| 5. 2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet. | \$7,367,163 |
| 6. 2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet. | 0.284500 |
| 7. 2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100. | \$20,960 |
| 8. Last year's total levy. Sum of line 4 for all funds. | \$19,336 |
| 9. 2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds. | \$20,960 |
| 10. Tax Increase (Decrease). Subtract Line 8 from Line 9. | \$1,624 |