

## Water District Tax Rate Rollback Worksheet

Entity Name: PORT OCONNOR IMPROVEMENT DISTRICT

Date: 09/26/2019

<b>Maintenance and Operations (M&amp;O) Rate:</b>		
<b>1.</b>	2014 average appraised value of residence homestead	\$167,138
<b>2.</b>	2014 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$34,096
<b>3.</b>	2014 average taxable value of residence homestead (line 1 minus line 2)	\$133,042
<b>4.</b>	2014 adopted M&O tax rate (per \$100 of value) <span style="float: right;">x \$0.240000/\$100</span>	
<b>5.</b>	2014 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$319.30
<b>6.</b>	Percentage increase to the M&O taxes <span style="float: right;">x 8 %</span>	
<b>7.</b>	Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)	\$344.84
<b>8.</b>	2015 average appraised value of residence homestead	\$167,722
<b>9.</b>	2015 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$33,481
<b>10.</b>	2015 average taxable value of residence homestead (line 8 minus line 9)	\$134,241
<b>11.</b>	<b>Highest 2015 M&amp;O Tax Rate</b> (line 7 divided by line 10, multiply by 100)	\$0.256800/\$100
<b>12.</b>	<b>2015 Debt Tax Rate</b>	\$0.140000/\$100
<b>13.</b>	<b>2015 Contract Tax Rate</b>	\$0.000000/\$100
<b>14.</b>	<b>2015 Rollback Tax Rate</b> (add lines 11, 12, and 13)	\$0.396800/\$100

This is the highest rate that the water district may adopt without triggering the rollback provisions in Water Code Section 49.236.