

# 2018 Effective Tax Rate Worksheet

## City of Bertram

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

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| <b>1. 2017 total taxable value.</b> Enter the amount of 2017 taxable value on the 2017 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). <sup>1</sup>  | \$79,893,793     |
| <b>2. 2017 tax ceilings.</b> 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 prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$0              |
| <b>3. Preliminary 2017 adjusted taxable value.</b> Subtract line 2 from line 1.  | \$79,893,793     |
| <b>4. 2017 total adopted tax rate.</b>   | \$0.481000/\$100 |
| <b>5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.</b><br>A. Original 2017 ARB values: <span style="float: right;">\$0</span><br>B. 2017 values resulting from final court decisions: <span style="float: right;">- \$0</span><br>C. 2017 value loss. Subtract B from A. <sup>3</sup>  | \$0              |
| <b>6. 2017 taxable value, adjusted for court-ordered reductions.</b><br>Add line 3 and line 5C.  | \$79,893,793     |
| <b>7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017.</b> Enter the 2017 value of property in deannexed territory. <sup>4</sup>  | \$0              |
| <b>8. 2017 taxable value lost because property first qualified for an exemption in 2017.</b> 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.<br>A. Absolute exemptions. Use 2017 market value: <span style="float: right;">\$49,338</span><br>B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: <span style="float: right;">+ \$12,000</span><br>C. Value loss. Add A and B. <sup>5</sup> | \$61,338         |

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)

## 2018 Effective Tax Rate Worksheet (continued)

### City of Bertram

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| <b>9.</b>  | <b>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.</b> Use only those properties that first qualified in 2018; do not use properties that qualified in 2017.<br>A. 2017 market value: <span style="float: right;">\$337,440</span><br>B. 2018 productivity or special appraised value: <span style="float: right;">- \$5,687</span><br>C. Value loss. Subtract B from A. <sup>6</sup> | \$331,753    |
| <b>10.</b> | <b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.  | \$393,091    |
| <b>11.</b> | <b>2017 adjusted taxable value.</b> Subtract line 10 from line 6.   | \$79,500,702 |
| <b>12.</b> | <b>Adjusted 2017 taxes.</b> Multiply line 4 by line 11 and divide by \$100.   | \$382,398    |
| <b>13.</b> | <b>Taxes refunded for years preceding tax year 2017.</b> 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. <sup>7</sup>  | \$0          |
| <b>14.</b> | <b>Taxes in tax increment financing (TIF) for tax year 2017.</b> 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". <sup>8</sup>   | \$0          |
| <b>15.</b> | <b>Adjusted 2017 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>   | \$382,398    |
| <b>16.</b> | <b>Total 2018 taxable value on the 2018 certified appraisal roll today.</b> 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. <sup>10</sup><br>A. <b>Certified values</b> only: <span style="float: right;">\$91,875,016</span><br>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>         |              |

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)

## 2018 Effective Tax Rate Worksheet (continued)

### City of Bertram

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| 16.<br>(cont.) | <p><b>C. Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> 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.<sup>11</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2018 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$91,875,016</span></p>  |  |
| 17.            | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p><b>A. 2018 taxable value of properties under protest.</b> 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.<sup>13</sup> <span style="float: right;">\$1,040,389</span></p> <p><b>B. 2018 value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>14</sup> <span style="float: right;">+ \$0</span></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

## 2018 Effective Tax Rate Worksheet (continued)

### City of Bertram

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| <b>17.<br/>(cont.)</b> | <b>C. Total value under protest or not certified.</b> Add A and B.   | \$1,040,389    |
| <b>18.</b>             | <b>2018 tax ceilings.</b> Counties, cities and junior colleges 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 prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>   | \$0            |
| <b>19.</b>             | <b>2018 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.  | \$92,915,405   |
| <b>20.</b>             | <b>Total 2018 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2018 value of property in territory annexed. <sup>16</sup>  | \$18,947       |
| <b>21.</b>             | <b>Total 2018 taxable value of new improvements and new personal property located in new improvements.</b> 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. <sup>17</sup> | \$3,917,400    |
| <b>22.</b>             | <b>Total adjustments to the 2018 taxable value.</b> Add lines 20 and 21.   | \$3,936,347    |
| <b>23.</b>             | <b>2018 adjusted taxable value.</b> Subtract line 22 from line 19.   | \$88,979,058   |
| <b>24.</b>             | <b>2018 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>   | \$0.4297/\$100 |
| <b>25.</b>             | <b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. <sup>19</sup>  | \$/\$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 2017 or in May 2018 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.

# 2018 Rollback Tax Rate Worksheet

## City of Bertram

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

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| 26. | <b>2017 maintenance and operations (M&amp;O) tax rate.</b>   | \$0.481000/\$100 |
| 27. | <b>2017 adjusted taxable value. Enter the amount from line 11.</b>   | \$79,500,702     |
| 28. | <p><b>2017 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$382,398</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&amp;O in 2017 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. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> 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." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> 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." <span style="float: right;">+/- \$0</span></p> |                  |

**2018 Rollback Tax Rate Worksheet (continued)**  
**City of Bertram**

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|------------------------------|--|----------------|
| <b>28.</b><br><b>(cont.)</b> | <p>E. Taxes refunded for years preceding tax year 2017: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2017. 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 2017. This line applies only to tax years preceding tax year 2017. <span style="float: right;">+ \$0</span></p> <p>F. <b>Enhanced indigent health care expenditures:</b> 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. <span style="float: right;">+ \$0</span></p> <p>G. <b>Taxes in tax increment financing (TIF):</b> 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." <span style="float: right;">- \$0</span></p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. <span style="float: right;">\$382,398</span></p> |                |
| <b>29.</b>                   | <b>2018 adjusted taxable value.</b><br>Enter line 23 from the Effective Tax Rate Worksheet.  | \$88,979,058   |
| <b>30.</b>                   | <b>2018 effective maintenance and operations rate.</b><br>Divide line 28H by line 29 and multiply by \$100.  | \$0.4297/\$100 |
| <b>31.</b>                   | <b>2018 rollback maintenance and operation rate.</b><br>Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.  | \$0.4640/\$100 |

## 2018 Rollback Tax Rate Worksheet (continued)

### City of Bertram

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| <b>32.</b> | <p><b>Total 2018 debt to be paid with property taxes and additional sales tax revenue.</b><br/>         "Debt" means the interest and principal that will be paid on debts that:<br/>         (1) are paid by property taxes,<br/>         (2) are secured by property taxes,<br/>         (3) are scheduled for payment over a period longer than one year and<br/>         (4) are not classified in the unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> 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. <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$0</span></p> |                |
| <b>33.</b> | <p><b>Certified 2017 excess debt collections.</b> Enter the amount certified by the collector.</p>   | \$0            |
| <b>34.</b> | <p><b>Adjusted 2018 debt.</b> Subtract line 33 from line 32.</p>   | \$0            |
| <b>35.</b> | <p><b>Certified 2018 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>   | 100.000000%    |
| <b>36.</b> | <p><b>2018 debt adjusted for collections.</b> Divide line 34 by line 35.</p>   | \$0            |
| <b>37.</b> | <p><b>2018 total taxable value.</b> Enter the amount on line 19.</p>   | \$92,915,405   |
| <b>38.</b> | <p><b>2018 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>   | \$0.0000/\$100 |
| <b>39.</b> | <p><b>2018 rollback tax rate.</b> Add lines 31 and 38.</p>   | \$0.4640/\$100 |
| <b>40.</b> | <p><b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.</p>   | \$/\$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*.

**2018 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** City of Bertram

**Date:** 07/24/2018

|   |              |
|---|--------------|
| <b>1.</b> 2017 taxable value, adjusted for court-ordered reductions.<br>Enter line 6 of the Effective Tax Rate Worksheet.                         | \$79,893,793 |
| <b>2.</b> 2017 total tax rate.<br>Enter line 4 of the Effective Tax Rate Worksheet.   | 0.481000     |
| <b>3.</b> Taxes refunded for years preceding tax year 2017.<br>Enter line 13 of the Effective Tax Rate Worksheet.                                 | \$0          |
| <b>4.</b> Last year's levy.<br>Multiply Line 1 times Line 2 and divide by 100.<br>To the result, add Line 3.                                      | \$384,289    |
| <b>5.</b> 2018 total taxable value. Enter Line 18 of<br>the Effective Tax Rate Worksheet.   | \$92,915,405 |
| <b>6.</b> 2018 effective tax rate.<br>Enter line 23 of the Effective Tax Rate Worksheet or Line 46<br>of the Additional Sales Tax Rate Worksheet. | 0.429700     |
| <b>7.</b> 2018 taxes if a tax rate equal to the effective tax rate is adopted.<br>Multiply Line 5 times Line 6 and divide by 100.                 | \$399,257    |
| <b>8.</b> Last year's total levy.<br>Sum of line 4 for all funds.   | \$384,289    |
| <b>9.</b> 2018 total taxes if a tax rate equal to the effective tax rate is adopted.<br>Sum of line 7 for all funds.                              | \$399,257    |
| <b>10.</b> Tax Increase (Decrease).<br>Subtract Line 8 from Line 9.   | \$14,968     |