

# 2019 Effective Tax Rate Worksheet

## Andrews County Hospital District

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

1.	<b>2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 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>	\$4,414,883,899
2.	<b>2018 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2018 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2018 adjusted taxable value.</b> Subtract line 2 from line 1.	\$4,414,883,899
4.	<b>2018 total adopted tax rate.</b>	\$0.484550/\$100
5.	<b>2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: - \$0 C. 2018 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2018 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$4,414,883,899
7.	<b>2018 taxable value of property in territory the unit deannexed after January 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$0
8.	<b>2018 taxable value lost because property first qualified for an exemption in 2018.</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. A. Absolute exemptions. Use 2018 market value: \$140,370 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$4,709,678 C. Value loss. Add A and B. <sup>5</sup>	\$4,850,048

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)

## 2019 Effective Tax Rate Worksheet (continued)

### Andrews County Hospital District

9.	<b>2018 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 2019.</b> Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: <span style="float: right;">\$206,639</span> B. 2019 productivity or special appraised value: <span style="float: right;">- \$48,876</span> C. Value loss. Subtract B from A. <sup>6</sup>	\$157,763
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$5,007,811
11.	<b>2018 adjusted taxable value.</b> Subtract line 10 from line 6.	\$4,409,876,088
12.	<b>Adjusted 2018 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$21,368,054
13.	<b>Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	\$35,987
14.	<b>Taxes in tax increment financing (TIF) for tax year 2018.</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 2019 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
15.	<b>Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$21,404,041
16.	<b>Total 2019 taxable value on the 2019 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> A. <b>Certified values</b> only: <span style="float: right;">\$4,874,757,974</span> 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)

## 2019 Effective Tax Rate Worksheet (continued)

### Andrews County Hospital District

16. (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:</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 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></p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2019 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$4,874,757,974</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. 2019 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></p> <p style="text-align: right;">\$6,624,328</p> <p><b>B. 2019 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></p> <p style="text-align: right;">+ \$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



## 2019 Effective Tax Rate Worksheet (continued)

### Andrews County Hospital District

17. (cont.)	<b>C. Total value under protest or not certified.</b> Add A and B.	\$6,624,328
18.	<b>2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$0
19.	<b>2019 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$4,881,382,302
20.	<b>Total 2019 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$0
21.	<b>Total 2019 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 2018. 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, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$21,813,596
22.	<b>Total adjustments to the 2019 taxable value.</b> Add lines 20 and 21.	\$21,813,596
23.	<b>2019 adjusted taxable value.</b> Subtract line 22 from line 19.	\$4,859,568,706
24.	<b>2019 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.440451/\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 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 2018 or in May 2019 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.

# 2019 Rollback Tax Rate Worksheet

## Andrews County Hospital District

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

26.	2018 maintenance and operations (M&O) tax rate.		\$0.399660/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.		\$4,409,876,088
28.	<p><b>2018 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$17,624,510</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 2018. Enter amount from full year's sales tax revenue spent for M&amp;O in 2018 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>		

## 2019 Rollback Tax Rate Worksheet (continued)

### Andrews County Hospital District

<b>28.</b> <b>(cont.)</b>	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018.</p> <p style="text-align: right;">+ \$35,987</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.</p> <p style="text-align: right;">+ \$0</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 2019 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</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.</p> <p style="text-align: right;">\$17,660,497</p>	
<b>29.</b>	<b>2019 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$4,859,568,706
<b>30.</b>	<b>2019 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.363416/\$100
<b>31.</b>	<b>2019 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.392489/\$100



## 2019 Rollback Tax Rate Worksheet (continued)

### Andrews County Hospital District

32.	<p><b>Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b>          "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&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;">\$3,753,719</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;">\$3,753,719</span></p>	
33.	<b>Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.	\$0
34.	<b>Adjusted 2019 debt.</b> Subtract line 33 from line 32.	\$3,753,719
35.	<b>Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	<b>2019 debt adjusted for collections.</b> Divide line 34 by line 35.	\$3,753,719
37.	<b>2019 total taxable value.</b> Enter the amount on line 19.	\$4,881,382,302
38.	<b>2019 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.076898/\$100
39.	<b>2019 rollback tax rate.</b> Add lines 31 and 38.	\$0.469387/\$100
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$/\$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 Effective Tax Rate Worksheet

## Andrews County Hospital District

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

1.	<b>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>	\$4,019,138,676
2.	<b>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
3.	<b>Preliminary 2017 adjusted taxable value.</b> Subtract line 2 from line 1.	\$4,019,138,676
4.	<b>2017 total adopted tax rate.</b>	\$0.499110/\$100
5.	<b>2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.</b> A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2017 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$4,019,138,676
7.	<b>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
8.	<b>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. A. Absolute exemptions. Use 2017 market value: \$695,937 B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$5,232,532 C. Value loss. Add A and B. <sup>5</sup>	\$5,928,469

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)

### Andrews County Hospital District

<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. A. 2017 market value: <span style="float: right;">\$75,595</span> B. 2018 productivity or special appraised value: <span style="float: right;">- \$9,537</span> C. Value loss. Subtract B from A. <sup>6</sup>	\$66,058
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$5,994,527
<b>11.</b>	<b>2017 adjusted taxable value.</b> Subtract line 10 from line 6.	\$4,013,144,149
<b>12.</b>	<b>Adjusted 2017 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$20,030,003
<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>	\$9,650
<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>	\$20,039,653
<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> A. <b>Certified values</b> only: <span style="float: right;">\$4,413,644,466</span> 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)

### Andrews County Hospital District

16. (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:</p> <p style="text-align: right;">- \$0</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></p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2018 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$4,413,644,466</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></p> <p style="text-align: right;">\$4,940,902</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></p> <p style="text-align: right;">+ \$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



## 2018 Effective Tax Rate Worksheet (continued)

### Andrews County Hospital District

<b>17.</b> <b>(cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$4,940,902
<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.	\$4,418,585,368
<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>	\$0
<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>	\$14,687,845
<b>22.</b>	<b>Total adjustments to the 2018 taxable value.</b> Add lines 20 and 21.	\$14,687,845
<b>23.</b>	<b>2018 adjusted taxable value.</b> Subtract line 22 from line 19.	\$4,403,897,523
<b>24.</b>	<b>2018 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.455043/\$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

## Andrews County Hospital District

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

26.	<b>2017 maintenance and operations (M&amp;O) tax rate.</b>	\$0.406030/\$100
27.	<b>2017 adjusted taxable value. Enter the amount from line 11.</b>	\$4,013,144,149
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;">\$16,294,569</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)

### Andrews County Hospital District

<b>28.</b> <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.</p> <p style="text-align: right;">+ \$9,650</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.</p> <p style="text-align: right;">+ \$0</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."</p> <p style="text-align: right;">- \$0</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.</p> <p style="text-align: right;">\$16,304,219</p>	
<b>29.</b>	<b>2018 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$4,403,897,523
<b>30.</b>	<b>2018 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.370222/\$100
<b>31.</b>	<b>2018 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.)	\$0.399839/\$100

## 2018 Rollback Tax Rate Worksheet (continued)

### Andrews County Hospital District

32.	<p><b>Total 2018 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <p>(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&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.</p>	
	\$3,751,213	
	B: Subtract <b>unencumbered fund amount</b> used to reduce total debt.	-\$0
	C: Subtract <b>amount paid</b> from other resources.	-\$0
	D: <b>Adjusted debt.</b> Subtract B and C from A.	\$3,751,213
33.	<b>Certified 2017 excess debt collections.</b> Enter the amount certified by the collector.	\$0
34.	<b>Adjusted 2018 debt.</b> Subtract line 33 from line 32.	\$3,751,213
35.	<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.	100.000000%
36.	<b>2018 debt adjusted for collections.</b> Divide line 34 by line 35.	\$3,751,213
37.	<b>2018 total taxable value.</b> Enter the amount on line 19.	\$4,418,585,368
38.	<b>2018 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.	\$0.084896/\$100
39.	<b>2018 rollback tax rate.</b> Add lines 31 and 38.	\$0.484735/\$100
40.	<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.	\$/\$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 Effective Tax Rate Worksheet

## Andrews County Hospital District

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

<p><b>1. 2016 total taxable value.</b> 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).<sup>1</sup></p>	\$3,423,542,850
<p><b>2. 2016 tax ceilings.</b> 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.<sup>2</sup></p>	\$0
<p><b>3. Preliminary 2016 adjusted taxable value.</b> Subtract line 2 from line 1.</p>	\$3,423,542,850
<p><b>4. 2016 total adopted tax rate.</b></p>	\$0.541720/\$100
<p><b>5. 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value.</b>  A. Original 2016 ARB values: \$0  B. 2016 values resulting from final court decisions: - \$0  C. 2016 value loss. Subtract B from A.<sup>3</sup></p>	\$0
<p><b>6. 2016 taxable value, adjusted for court-ordered reductions.</b>  Add line 3 and line 5C.</p>	\$3,423,542,850
<p><b>7. 2016 taxable value of property in territory the unit deannexed after January 1, 2016.</b> Enter the 2016 value of property in deannexed territory.<sup>4</sup></p>	\$0
<p><b>8. 2016 taxable value lost because property first qualified for an exemption in 2016.</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.  A. Absolute exemptions. Use 2016 market value: \$622,559  B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value: + \$4,503,958  C. Value loss. Add A and B.<sup>5</sup></p>	\$5,126,517

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)

### Andrews County Hospital District

9.	<b>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.</b> Use only those properties that first qualified in 2017; do not use properties that qualified in 2016. A. 2016 market value: <span style="float: right;">\$99,609</span> B. 2017 productivity or special appraised value: <span style="float: right;">- \$51,952</span> C. Value loss. Subtract B from A. <sup>6</sup>	\$47,657
10.	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$5,174,174
11.	<b>2016 adjusted taxable value.</b> Subtract line 10 from line 6.	\$3,418,368,676
12.	<b>Adjusted 2016 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$18,517,986
13.	<b>Taxes refunded for years preceding tax year 2016.</b> 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. <sup>7</sup>	\$15,636
14.	<b>Taxes in tax increment financing (TIF) for tax year 2016.</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 2017 captured appraised value in Line 16D, enter "0". <sup>8</sup>	\$0
15.	<b>Adjusted 2016 taxes with refunds and TIF adjustment.</b> Add lines 12 and 13, subtract line 14. <sup>9</sup>	\$18,533,622
16.	<b>Total 2017 taxable value on the 2017 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> A. <b>Certified values</b> only: <span style="float: right;">\$4,009,100,837</span> 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)

## 2017 Effective Tax Rate Worksheet (continued)

### Andrews County Hospital District

16. (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 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.<sup>11</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2017 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$4,009,100,837</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. 2017 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;">\$19,779,724</span></p> <p><b>B. 2017 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



## 2017 Effective Tax Rate Worksheet (continued)

### Andrews County Hospital District

17. (cont.)	<b>C. Total value under protest or not certified.</b> Add A and B.	\$19,779,724
18.	<b>2017 tax ceilings.</b> 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. <sup>15</sup>	\$0
19.	<b>2017 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$4,028,880,561
20.	<b>Total 2017 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2017 value of property in territory annexed. <sup>16</sup>	\$0
21.	<b>Total 2017 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 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. <sup>17</sup>	\$19,501,745
22.	<b>Total adjustments to the 2017 taxable value.</b> Add lines 20 and 21.	\$19,501,745
23.	<b>2017 adjusted taxable value.</b> Subtract line 22 from line 19.	\$4,009,378,816
24.	<b>2017 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100. <sup>18</sup>	\$0.462256/\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2017 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 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

## Andrews County Hospital District

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

26.	<b>2016 maintenance and operations (M&amp;O) tax rate.</b>	\$0.430370/\$100
27.	<b>2016 adjusted taxable value. Enter the amount from line 11.</b>	\$3,418,368,676
28.	<p><b>2016 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$14,711,633</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 2016. Enter amount from full year's sales tax revenue spent for M&amp;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. <span style="float: right;">+ \$0</span></p> <p><b>C. 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><b>D. 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>	

## 2017 Rollback Tax Rate Worksheet (continued)

### Andrews County Hospital District

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2016:</b> Enter the amount of M&amp;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.</p> <p style="text-align: right;">+ \$15,636</p> <p><b>F. 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.</p> <p style="text-align: right;">+ \$368,507</p> <p><b>G. 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 2017 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p><b>H. 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.</p> <p style="text-align: right;">\$15,095,776</p>	
<b>29.</b>	<b>2017 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$4,009,378,816
<b>30.</b>	<b>2017 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.376511/\$100
<b>31.</b>	<b>2017 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.406631/\$100



## 2017 Rollback Tax Rate Worksheet (continued)

### Andrews County Hospital District

<p><b>32. Total 2017 debt to be paid with property taxes and additional sales tax revenue.</b>          "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&amp;O expenses.          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.</p>	<p>\$3,749,906</p>
<p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p>	<p>-\$0</p>
<p>C: Subtract <b>amount paid</b> from other resources.</p>	<p>-\$0</p>
<p>D: <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$3,749,906</p>
<p><b>33. Certified 2016 excess debt collections.</b> Enter the amount certified by the collector.</p>	<p>\$0</p>
<p><b>34. Adjusted 2017 debt.</b> Subtract line 33 from line 32.</p>	<p>\$3,749,906</p>
<p><b>35. Certified 2017 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	<p>100.000000%</p>
<p><b>36. 2017 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	<p>\$3,749,906</p>
<p><b>37. 2017 total taxable value.</b> Enter the amount on line 19.</p>	<p>\$4,028,880,561</p>
<p><b>38. 2017 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	<p>\$0.093075/\$100</p>
<p><b>39. 2017 rollback tax rate.</b> Add lines 31 and 38.</p>	<p>\$0.499706/\$100</p>
<p><b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2017 county rollback tax rate.</p>	<p>\$/ \$100</p>

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*.

*Disputed*

# 2016 Effective Tax Rate Worksheet

## Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
1.	<b>2015 total taxable value.</b> Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 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>	\$ 4,735,799,273
2.	<b>2015 tax ceilings.</b> Counties, cities and junior college districts. Enter 2015 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2015 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 4,735,799,273
4.	<b>2015 total adopted tax rate.</b>	\$ 0.865 / \$100
5.	<b>2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.</b>  A. <b>Original 2015 ARB values:</b> \$ _____  B. <b>2015 values resulting from final court decisions:</b> - \$ _____  C. <b>2015 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2015 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 4,735,799,273
7.	<b>2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015.</b> Enter the 2015 value of property in deannexed territory. <sup>4</sup>	\$ 0
8.	<b>2015 taxable value lost because property first qualified for an exemption in 2016.</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  <i>ASK</i>	\$

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	
A.	<b>Absolute exemptions.</b> Use 2015 market value: <u>\$ 1,202,591</u>	
B.	<b>Partial exemptions.</b> 2016 exemption amount or 2016 percentage exemption times 2015 value: <u>+\$ 4,199,460</u>	
C.	<b>Value loss.</b> Add A and B. <sup>5</sup>	<u>5,402,051</u>
9.	<b>2015 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 2016.</b> Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.	
A.	<b>2015 market value:</b> <u>\$ 66,800</u>	
B.	<b>2016 productivity or special appraised value:</b> - <u>\$ 789</u>	
C.	<b>Value loss.</b> Subtract B from A. <sup>6</sup> <u>Ask</u>	<u>\$ 66,011</u>
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C.	<u>\$ 5,468,062</u>
11.	<b>2015 adjusted taxable value.</b> Subtract Line 10 from Line 6	<u>\$ 4,730,331,211</u>
12.	<b>Adjusted 2015 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	<u>\$ 18,282,730.13</u>
13.	<b>Taxes refunded for years preceding tax year 2015.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. 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 2015. This line applies only to tax years preceding tax year 2015. <sup>7</sup>	<u>\$ 1,065.74</u>
14.	<b>Taxes in tax increment financing (TIF) for tax year 2015.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2016 captured appraised value in Line 16D, enter 0. <sup>8</sup>	<u>\$ 0</u>
15.	<b>Adjusted 2015 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	<u>\$ 18,283,795.87</u>
16.	<b>Total 2016 taxable value on the 2016 certified appraisal roll today.</b> This value	<u>\$ 3,322,166,378</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(13)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)



Line	Activity	Amount/Rate
	<p>includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.<sup>10</sup></p> <p>A. <b>Certified values:</b> <span style="float: right;">\$ <u>3,322,166,378</u></span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$ <u>0</u></span></p> <p>C. <b>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;">- \$ <u>0</u></span></p> <p>D. <b>Tax increment financing:</b> Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 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;">- \$ <u>0</u></span></p> <p>E. <b>Total 2016 value.</b> Add A and B, then subtract C and D. <span style="float: right;">3,322,166,378</span></p>	
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p>A. <b>2016 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;">\$ <u>45,886,572</u></span></p> <p>B. <b>2016 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 in the 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,</p>	<p>\$ 45,886,572</p>

<sup>10</sup> Tex. Tax Code § 26.012(15)

<sup>11</sup> Tex. Tax Code § 26.03(c)

<sup>12</sup> Tex. Tax Code § 26.01(c)

<sup>13</sup> Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	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> + \$ _____	
	<b>C. Total value under protest or not certified.</b> Add A and B.	45,886,572
18.	<b>2016 tax ceilings.</b> Counties, cities and junior colleges enter 2016 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$ 0
19.	<b>2016 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$ 3,368,052,950
20.	<b>Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed. <sup>16</sup>	\$ 0
21.	<b>Total 2016 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 2015. 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 Jan. 1, 2015, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2016. <sup>17</sup>	\$ 0
22.	<b>Total adjustments to the 2016 taxable value.</b> Add Lines 20 and 21.	\$ 0
23.	<b>2016 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$ 3,368,052,950
24.	<b>2016 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$ 542839513 /\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. <sup>19</sup>	\$ X /\$100

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. The *Additional Sales Tax Rate Worksheet* 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.

<sup>14</sup> Tex. Tax Code §§ 26.04 and 26.041

<sup>15</sup> Tex. Tax Code § 26.012(6)

<sup>16</sup> Tex. Tax Code § 26.012(17)

<sup>17</sup> Tex. Tax Code § 26.012(17)

<sup>18</sup> Tex. Tax Code § 26.04(c)

<sup>19</sup> Tex. Tax Code § 26.04(d)

# 2016 Rollback Tax Rate Worksheet

## Taxing Units Other Than School Districts

Line	Activity	Amount/Rate
26.	2015 maintenance and operations (M&O) tax rate.	\$ <u>2865</u> / \$100
27.	2015 adjusted taxable value. Enter the amount from Line 11.	\$ <u>4,730,331,211</u>
28.	<p><b>2015 M&amp;O taxes.</b></p> <p>A. Multiply Line 26 by Line 27 and divide by \$100. <span style="float: right;">\$ <u>13,552,398.92</u></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 2015. Enter amount from full year's sales tax revenue spent for M&amp;O in 2015 fiscal year, if any. Other taxing 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;">+ \$ <u>0</u></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 taxing units enter 0.  <span style="float: right;">+ \$ <u>0</u></span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.  <span style="float: right;">+/- \$ <u>0</u></span></p> <p>E. <b>Taxes refunded for years preceding tax year 2015:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. 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 2015. This line applies only to tax years preceding tax year 2015.  <span style="float: right;">+ \$ <u>1,065,74</u></span></p>	\$



Line	Activity	Amount/Rate
	<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.  + \$ <u>98,940.68</u></p> <p>G. <b>Taxes in 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 taxing unit has no 2016 captured appraised value in Line 16D, enter 0.  - \$ <u>0</u></p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	<p>13652,40534</p>
29.	<p><b>2016 adjusted taxable value.</b>  Enter Line 23 from the <i>Effective Tax Rate Worksheet</i>.</p>	<p>\$3,368,252,950</p>
30.	<p><b>2016 effective maintenance and operations rate.</b>  Divide Line 28H by Line 29 and multiply by \$100.</p>	<p>.40535008  \$ /\$100</p>
31.	<p><b>2016 rollback maintenance and operation rate.</b>  Multiply Line 30 by 1.08.</p>	<p>.437778086  \$ /\$100</p>
32.	<p><b>Total 2016 debt to be paid with property taxes and additional sales tax revenue.</b>  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 taxing 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.  \$ <u>3,750,150</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.  - \$ <u>0</u></p> <p>C. Subtract <b>amount paid</b> from other resources.  - \$ <u>0</u></p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$ 3,750,150.00</p>

Line	Activity	Amount/Rate
33.	<b>Certified 2015 excess debt collections.</b> Enter the amount certified by the collector.	\$ 0
34.	<b>Adjusted 2016 debt.</b> Subtract Line 33 from Line 32D.	\$ 3,750,150
35.	<b>Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100 %
36.	<b>2016 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$ 3,750,150
37.	<b>2016 total taxable value.</b> Enter the amount on Line 19.	\$ 3,368,052,950
38.	<b>2016 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$ .11134 /\$100
39.	<b>2016 rollback tax rate.</b> Add Lines 31 and 38.	\$ .549118086 /\$100
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	\$ X /\$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*.

Effective MYD → 43152  
 Rollback MYD . 40,535,008-16  
 Debt . 11134  
 Total Rollback . 549118086

**2015 EFFECTIVE RATE CALCULATION**

ENTITY NAME      **ANDREWS COUNTY HOSPITAL DISTRICT**      DATE      **July 13, 2015**

2014 TAX LEVY INFORMATION

2014 ADJUSTED TAXABLE VALUE	6,877,082,509
2014 M & O TAX RATE	0.19612
2014 I & S TAX RATE	0.10000
2014 TOTAL RATE	0.29612

2014 VALUE INFORMATION

2014 TAXABLE VALUE LOST DUE TO COURT ORDER	0
2014 TAXABLE VALUE OF PROPERTY DEANNEXED	0
2014 TAXABLE VALUE LOST-FIRST QUALIFIED FOR AN EXEMPTION	4,409,190
2014 TAXABLE VALUE-FIRST QUALIFIED FOR SPECIAL USE	88,671

2015 VALUE INFORMATION

A. 2015 TAXABLE VALUE	4,600,000,000	
B. COUNTIES ONLY	N/A	
C. POLLUTION CONTROL EXEMPTION	0	
<hr style="border-top: 1px dashed black;"/>		
TOTAL 2015 TAXABLE VALUE	4,600,000,000	
2015 TAXABLE VALUE OF PROPERTY UNDER PROTEST		0
2015 ESTIMATED VALUE PROPERTY NOT INCLUDED ON ROLL		0
2015 TAXABLE VALUE OF PROPERTY ANNEXED		0
2015 TAXABLE VALUE OF NEW IMPROVEMENTS & NEW PERS PROP		39,888,275

OTHER INFORMATION FOR RATE CALCULATION

DEBT SERVICE	PRINCIPAL	INTEREST	
BONDS	1	1	4,899,350
CERTIFICATES OF OBLIGATION	0	0	0
<hr style="border-top: 1px dashed black;"/>			
DEBT PAID FROM FUND BALANCE		0	0
2015 DEBT SERVICE REQUIREMENT			4,600,000
2015 ANTICIPATED COLLECTION RATE			100.0%
2014 EXCESS DEBT COLLECTIONS			0

TAXES REFUNDED FOR YEARS PRECEDING 2014	1,275.38
TAX INCREMENT FINANCING DEPOSITS	0
ENHANCED INDIGENT HEALTH CARE EXPENDITURES	
2015 (CITIES AND COUNTIES) SALES TAX SPENT ON M&O IN 2014	0
2015 ADJUSTMENT FOR TRANSFERRING FUNCTIONS	0
SALES TAX REVENUE FOR PREVIOUS 4 QUARTERS	0
CERTIFIED EXPENSES FROM TNRCC FOR POLLUTION CONTROL	0

<b>ESTIMATED UNENCUMBERED M&amp;O OR GENERAL FUND BALANCE</b>	<b>??</b>
ESTIMATED UNENCUMBERED I&S FUND BALANCE	0



**2015 EFFECTIVE RATE CALCULATION**

<b>ANDREWS COUNTY HOSPITAL DISTRICT</b>	<b>DATE</b>	<b>July 13, 2015</b>
1. 2014 TOTAL TAXABLE VALUE-ADJUSTED		6,877,082,509
2. SCHOOL DISTRICTS ONLY - 2014 TAXABLE VALUE OF OVER-65 HOMESTEADS		N/A
3. PRELIMINARY 2014 ADJUSTED TAXABLE VALUE		6,877,082,509
4. 2014 M&O TAX RATE		0.19612
5. 2014 TAXABLE VALUE LOST DUE TO COURT APPEALS		0
6. 2014 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS		6,877,082,509
7. 2014 TAXABLE VALUE OF PROPERTY DEANNEXED AFTER 1/1/96		0
8. 2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2015		4,409,190
9. 2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR SPECIAL USE VALUATION IN 2015		88,671
10. TOTAL ADJUSTMENTS FOR LOST VALUE		4,497,861
11. 2014 ADJUSTED TAXABLE VALUE		6,872,584,648
12. ADJUSTED 2014 TAX LEVY		13,478,513
13. TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2014 & INDIGENT HC		1,275.38
14. ADJUSTED 2014 TAXES WITH REFUNDS & INDIGENT HC		13,479,788
15. 2015 TAXABLE VALUE ON THE 2015 APPRAISAL ROLL		4,600,000,000
16. 2015 TAXABLE VALUE OF PROPERTIES UNDER PROTEST		0
17. 2015 ESTIMATED VALUE PROPERTY NOT INCLUDED ON ROLL		0
18. 2015 TOTAL TAXABLE VALUE		4,600,000,000
19. 2015 TAXABLE VALUE OF PROPERTY ANNEXED SINCE 1/1/2014		0
20. 2015 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS		39,888,275
21. TOTAL ADJUSTMENTS TO 2015 TAXABLE VALUE		39,888,275
22. 2015 ADJUSTED TAXABLE VALUE		4,560,111,725
23. 2015 EFFECTIVE TAX RATE BEFORE ADJUSTMENT FOR SALES TAX		<b>0.29560</b>
<b>TAX INCREASE NOTICE RATE</b>		<b>0.29560</b>

**2015 ROLLBACK TAX RATE CALCULATION**

26. 2014 MAINTENANCE AND OPERATIONS TAX RATE		0.19612
27. 2014 ADJUSTED TAXABLE VALUE		6,872,584,648
27. 2014 MAINTENANCE AND OPERATIONS TAX LEVY		13,479,788
28. SCHOOL DISTRICTS ONLY: LINE 17 FROM TEA WORKSHEET		N/A
29. 2015 ADJUSTED TAXABLE VALUE		4,560,111,725
30. 2015 CALCULATED MAINTENANCE AND OPERATIONS RATE		0.29560
31. SCHOOL DISTRICTS ONLY - COMPARE CALCULATED RATE TO 2014 ADOPTED M & O TAX RATE		N/A
32. <b>2015 ROLLBACK MAINTENANCE AND OPERATIONS RATE</b>		<b>0.31925</b>
33. SCHOOL DISTRICTS ONLY - 2014 TAX INCREASE ADOPTED OVER CALCULATED RATE		N/A
34. TOTAL 2015 DEBT TO BE PAID WITH PROPERTY TAXES AND SALES TAX REVENUE		4,600,000
35. CERTIFIED 2014 EXCESS DEBT COLLECTIONS		0
36. ADJUSTED 2015 DEBT		4,600,000
37. CERTIFIED 2015 ANTICIPATED COLLECTION RATE		100.0%
38. 2015 DEBT ADJUSTED FOR COLLECTIONS		4,600,000
39. 2015 TOTAL TAXABLE VALUE		4,600,000,000
40. 2015 DEBT TAX RATE		0.10000
41. SCHOOL DISTRICTS ONLY - RATE ADJUSTMENT CERTIFIED REVENUE LOSS		N/A
42. <b>2015 ROLLBACK TAX RATE BEFORE ADJUSTMENT FOR SALES TAX</b>		<b>0.41925</b>

2015 ADDITIONAL SALES TAX RATE WORKSHEET

ANDREWS COUNTY HOSPITAL DISTRICT

DATE

July 13, 2015

44.	STATE COMPTROLLERS ESTIMATE OF TAXABLE SALES	N/A
45.	ESTIMATED SALES TAX REVENUE	0
46.	2015 TOTAL TAXABLE VALUE	4,600,000,000
47.	SALES TAX ADJUSTMENT RATE	0.00000
48.	2015 EFFECTIVE TAX RATE UNADJUSTED FOR SALES TAX	0.29560
49.	2015 EFFECTIVE TAX RATE ADJUSTED FOR SALES TAX	0.29560
50.	2015 ROLLBACK TAX RATE UNADJUSTED FOR SALES TAX	0.41925
51.	<b>2015 ROLLBACK TAX RATE ADJUSTED FOR SALES TAX</b>	<b>0.41925</b>

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

52.	CERTIFIED EXPENSES FROM TNRCC	0
53.	2015 TOTAL TAXABLE VALUE	4,600,000,000
54.	ADDITIONAL RATE FOR POLLUTION CONTROL	0.00000
55.	<b>2015 ROLLBACK TAX RATE ADJUSTED FOR POLLUTION CONTROL</b>	<b>0.41925</b>