

# Water District Tax Rate Rollback Worksheet

## Jackson County Water Control & Improvement Dist #1

Date: 09/10/2019 04:21 PM

Maintenance and Operations (M&O) Rate:	Amount/Rate
<b>1. 2014 average appraised value of residence homestead.</b>	\$82,847
<b>2. 2014 general exemptions available for the average homestead</b> (excluding senior citizen's or disabled person's exemptions).	\$0
<b>3. 2014 average taxable value of residence homestead</b> (Line 1 minus line 2).	\$82,847
<b>4. 2014 adopted M&amp;O tax rate</b> (per \$100 of value).	\$0.1906/\$100
<b>5. 2014 M&amp;O tax on average residence homestead</b> (Multiply Line 3 by Line 4, divide by \$100).	\$157.91
<b>6. Highest M&amp;O tax on average residence homestead with increase</b> (Multiply Line 5 by 1.08).	\$170.54
<b>7. 2015 appraised value of residence homestead.</b>	\$80,591
<b>8. 2015 general exemptions available for the average homestead</b> (Excluding senior citizen's or disabled person's exemptions).	\$0
<b>9. 2015 average taxable value of residence homestead</b> (Line 7 minus Line 8).	\$80,591
<b>10. Highest 2015 M&amp;O Tax Rate</b> (Line 6 divided by Line 9, multiply by \$100).	\$0.2116/\$100
<b>11. 2015 Debt Tax Rate.</b>	\$0.0000/\$100
<b>12. 2015 Contract Tax Rate.</b>	\$0/\$100
<b>13. 2015 Rollback Tax Rate</b> (Add Lines 10, 11, and 12).	\$0.2116/\$100

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