

Water District Tax Rate Rollback Worksheet

Jackson County Water Control & Improvement Dist #2

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Maintenance and Operations (M&O) Rate:	Amount/Rate
1. 2014 average appraised value of residence homestead.	\$77,729
2. 2014 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions).	\$0
3. 2014 average taxable value of residence homestead (Line 1 minus line 2).	\$77,729
4. 2014 adopted M&O tax rate (per \$100 of value).	\$0.3028/\$100
5. 2014 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100).	\$235.36
6. Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08).	\$254.19
7. 2015 appraised value of residence homestead.	\$79,496
8. 2015 general exemptions available for the average homestead (Excluding senior citizen's or disabled person's exemptions).	\$0
9. 2015 average taxable value of residence homestead (Line 7 minus Line 8).	\$79,496
10. Highest 2015 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	\$0.3197/\$100
11. 2015 Debt Tax Rate.	\$0/\$100
12. 2015 Contract Tax Rate.	\$0/\$100
13. 2015 Rollback Tax Rate (Add Lines 10, 11, and 12).	\$0.3197/\$100

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