

2015 Effective Tax Rate Worksheet

DALHART ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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.	\$958,574,833
2.	2014 tax ceilings and Chapter 313 limitations. A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$49,405,523 B. Enter 2014 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) \$209,767,940 C. Add A and B.	\$259,173,463
3.	Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$699,401,370
4.	2014 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).	1.040000/\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: -\$0 C. 2014 value loss. Subtract B from A:	\$0
6.	2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$699,401,370
7.	2014 taxable value of property in territory the school deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8.	2014 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district 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.	\$16,656,174

	A. Absolute exemptions. Use 2014 market value:	\$48,980	
	B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value:	+ \$16,607,194	
	C. Value loss. Total of A and B:		

2015 Effective Tax Rate Worksheet (continued)

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9.	2014 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 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value: \$202,740 B. 2015 productivity or special appraised value: - \$32,910 C. Value loss. Subtract B from A:		\$169,830
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.		\$16,826,004
11.	2014 adjusted taxable value. Subtract line 10 from line 6.		\$682,575,366
12.	Adjusted 2014 taxes. Multiply line 4 times line 11 and divide by \$100.		\$7,098,783
13.	Taxes refunded for years preceding tax year 2014: Enter the amount of taxes refunded in the preceding year for tax years before that year. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.		\$0
14.	Adjusted 2014 taxes with refunds. Add lines 12 and 13.		\$7,098,783
15.	Total 2015 taxable value on the 2015 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: \$1,033,526,470 B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0 C. Total 2015 value. Subtract B from A.		\$1,033,526,470
16.	Total value of properties under protest or not included on certified appraisal roll. A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the	\$0	\$50,000

	<p>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.</p>	
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2015 Effective Tax Rate Worksheet (concluded)
DALHART ISD

16. (cont.)	<p>B. 2015 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts 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. \$50,000</p> <p>C. Total value under protest or not certified. Add A and B. \$50,000</p>	
17.	<p>2015 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$46,519,964</p> <p>B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) \$219,583,220</p> <p>C. Add A and B. \$266,103,184</p>	
18.	2015 total taxable value. Add lines 15C and 16C. Subtract line 17. \$767,473,286	
19.	Total 2015 taxable value of properties in territory annexed after January 1, 2014. Include both real and personal property. Enter the 2015 value of property in territory annexed, including any territory annexed by the school district. \$0	
20.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. 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 unit after January 1, 2014 and be located in a new improvement. \$23,161,210	

21.	Total adjustments to the 2015 taxable value. Add lines 19 and 20.	\$23,161,210
22.	2015 adjusted taxable value. Subtract line 21 from line 18.	\$744,312,076
23.	2015 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$0.9537/\$100
24.	2015 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$1.0948

2015 Effective Tax Rate Worksheet

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See pages 13 to 15 for an explanation of the rollback tax rate.

1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude 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.	\$958,574,833
2.	2014 tax ceilings and Chapter 313 limitations. A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$49,405,523 B. Enter 2014 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) \$0 C. Add A and B.	\$49,405,523
3.	Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$909,169,310
4.	2014 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).	0.152500/\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: -\$0 C. 2014 value loss. Subtract B from A:	\$0
6.	2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$909,169,310
7.	2014 taxable value of property in territory the school deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8.	2014 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district 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 2014 market value: \$48,980	\$16,656,174

	B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value:	+ \$16,607,194	
	C. Value loss. Total of A and B:		

2015 Effective Tax Rate Worksheet (continued)
DALHART ISD

9.	2014 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 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014. A. 2014 market value:	\$202,740	
	B. 2015 productivity or special appraised value:	- \$32,910	
	C. Value loss. Subtract B from A:		\$169,830
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.		\$16,826,004
11.	2014 adjusted taxable value. Subtract line 10 from line 6.		\$892,343,306
12.	Adjusted 2014 taxes. Multiply line 4 times line 11 and divide by \$100.		\$1,360,823
13.	Taxes refunded for years preceding tax year 2014: Enter the amount of taxes refunded in the preceding year for tax years before that year. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.		\$0
14.	Adjusted 2014 taxes with refunds. Add lines 12 and 13.		\$1,360,823
15.	Total 2015 taxable value on the 2015 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled. A. Certified values only:	\$1,033,526,470	
	B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):	- \$0	
	C. Total 2015 value. Subtract B from A.		\$1,033,526,470
16.	Total value of properties under protest or not included on certified appraisal roll. A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the	\$0	\$50,000

	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.	
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2015 Effective Tax Rate Worksheet (concluded)

DALHART ISD

16. (cont.)	<p>B. 2015 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts 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.</p> <p style="text-align: right;">\$50,000</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$50,000
17.	<p>2015 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.</p> <p style="text-align: right;">\$46,519,964</p> <p>B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.)</p> <p style="text-align: right;">\$0</p> <p>C. Add A and B.</p>	\$46,519,964
18.	2015 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$987,056,506
19.	Total 2015 taxable value of properties in territory annexed after January 1, 2014. Include both real and personal property. Enter the 2015 value of property in territory annexed, including any territory annexed by the school district.	\$0
20.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. 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 unit after January 1, 2014 and be located in a new improvement.	\$23,161,210

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21.	Total adjustments to the 2015 taxable value. Add lines 19 and 20.	\$23,161,210
22.	2015 adjusted taxable value. Subtract line 21 from line 18.	\$963,895,296
23.	2015 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$0.1411/\$100
24.	2015 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$1.0948

2015 Rollback Tax Rate Worksheet

DALHART ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	2015 M&O compressed rate. Multiply line 25 times .6667	\$1.000050/\$100
27.	2015 rollback maintenance and operation rate. Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.036000	\$1.036000/\$100
28.	<p>Total 2015 debt to be paid with property taxes and additional sales tax revenue. 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&O expenses.</p> <p>A: Debt also includes contractual payments to other school districts that have incurred debts on behalf of this school district, 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. \$1,390,130</p> <p>B: If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. -\$0</p> <p>C: School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities program. -\$0</p> <p>D: Total: A less B less C = D</p>	\$1,390,130
29.	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$0
30.	Adjusted 2015 debt. Subtract line 29 from line 28D.	\$1,390,130
31.	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2015 debt adjusted for collections. Divide line 30 by line 31.	\$1,390,130

2015 Rollback Tax Rate Worksheet (continued)
DALHART ISD

33.	<p>A. Enter the 2015 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2015 taxes that will be deposited into the tax increment fund. \$0</p> <p>B. Also, enter any new property value that is subject to an economic development tax limitation agreement in excess of the limitation amount. +\${SchoolTIFTaxableB}</p> <p>C. Total A and B \$0</p>	
34.	2015 total taxable value. Subtract line 33 from line 18.	\$987,056,506
35.	2015 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$0.1408/\$100
36.	2015 rollback tax rate. Add lines 27 and 35.	\$1.1768/\$100

2016 Effective Tax Rate Worksheet

DALHART ISD

See pages 13 to 15 for an explanation of the rollback tax rate.

1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$812,868,779
2.	2015 tax ceilings and Chapter 313 limitations. A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$47,098,033 B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ² \$0 C. Add A and B. \$47,098,033	\$47,098,033
3.	Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$765,770,746
4.	2015 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.175200/\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: -\$0 C. 2015 value loss. Subtract B from A: \$0	\$0
6.	2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$765,770,746
7.	2015 taxable value of property in territory the school deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2016 Effective Tax Rate Worksheet (continued)
DALHART ISD

8.	<p>2015 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district 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.</p> <p>A. Absolute exemptions. Use 2015 market value: \$571,630</p> <p>B. Partial exemptions. 2016 exemption amount, or 2016 percentage exemption times 2015 value: + \$1,825,139</p> <p>C. Value loss. Total of A and B:</p>	
		\$2,396,769
9.	<p>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. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015.</p> <p>A. 2015 market value: \$435,880</p> <p>B. 2016 productivity or special appraised value: - \$137,600</p> <p>C. Value loss. Subtract B from A:</p>	
		\$298,280
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$2,695,049
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$763,075,697
12.	Adjusted 2015 taxes. Multiply line 4 times line 11 and divide by \$100.	\$8,967,665
13.	Taxes refunded for years preceding tax year 2015: Enter the amount of taxes refunded by the district for tax years preceding tax year 2015. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.	\$0
14.	Adjusted 2015 taxes with refunds. Add lines 12 and 13.	\$8,967,665
15.	<p>Total 2016 taxable value on the 2016 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³ \$1,063,277,298</p> <p>B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>C. Total 2016 value. Subtract B from A.</p>	\$1,063,277,298

2016 Effective Tax Rate Worksheet (continued)
DALHART ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2016 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p>	\$0	
	<p>B. 2016 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts 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.</p>	\$677,130	
	<p>C. Total value under protest or not certified. Add A and B.</p>		\$677,130
17.	<p>2016 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p>	\$51,361,963	
	<p>B. Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p>	\$0	
	<p>C. Add A and B.</p>		\$51,361,963

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2016 Effective Tax Rate Worksheet (concluded)
DALHART ISD

18.	2016 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$1,012,592,465
19.	Total 2016 taxable value of properties in territory annexed after January 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed by the school district.	\$0
20.	Total 2016 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2015. 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 unit after January 1, 2015 and be located in a new improvement.	\$11,336,851
21.	Total adjustments to the 2016 taxable value. Add lines 19 and 20.	\$11,336,851
22.	2016 adjusted taxable value. Subtract line 21 from line 18.	\$1,001,255,614
23.	2016 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$0.8956/\$100
24.	2016 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

2016 Rollback Tax Rate Worksheet

DALHART ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.		\$0.000000/\$100
26.	Multiply line 25 times .6667		\$0.000000/\$100
27.	2016 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.020000		\$1.020000/\$100
28.	<p>Total 2016 debt to be paid with property tax revenue. 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 school district's budget as M&O expenses.</p> <p>A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. \$970,256</p> <p>B: If using unencumbered funds, subtract unencumbered fund amount used from total debt. -\$0</p> <p>C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$0</p> <p>D: Total: Subtract B and C from A. \$970,256</p>		
29.	Certified 2015 excess debt collections. Enter the amount certified by the collector.		\$0
30.	Adjusted 2016 debt. Subtract line 29 from line 28D.		\$970,256
31.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%
32.	2016 debt adjusted for collections. Divide line 30 by line 31.		\$970,256
33.	2016 total taxable value. Enter amount on line 18.		\$1,012,592,465
34.	2016 debt tax rate. Divide line 32 by line 33 and multiply by \$100.		\$0.0958/\$100
35.	2016 rollback tax rate. Add lines 27 and 34.		\$1.1158/\$100

**2016 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: DALHART ISD

Date: 08/03/2016

1.2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$765,770,746
2.2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.175200
3.Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$8,999,338
5.2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$1,012,592,465
6.2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.895600
7.2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$9,068,778
8.Last year's total levy. Sum of line 4 for all funds.	\$8,999,338
9.2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$9,068,778
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	

2017 Effective Tax Rate Worksheet

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See pages 13 to 15 for an explanation of the rollback tax rate.

1.	2016 total taxable value. Enter the amount of 2016 taxable value on the 2016 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$1,062,897,414
2.	2016 tax ceilings and Chapter 313 limitations. A. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹	\$51,538,843
	B. Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ²	\$0
	C. Add A and B.	\$51,538,843
3.	Preliminary 2016 adjusted taxable value. Subtract line 2 from line 1.	\$1,011,358,571
4.	2016 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.115800/\$100
5.	2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value. A. Original 2016 ARB values:	\$0
	B. 2016 values resulting from final court decisions:	- \$0
	C. 2016 value loss. Subtract B from A:	\$0
6.	2016 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,011,358,571
7.	2016 taxable value of property in territory the school deannexed after January 1, 2016. Enter the 2016 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2017 Effective Tax Rate Worksheet (continued)

DALHART ISD

8.	<p>2016 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district 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.</p> <p>A. Absolute exemptions. Use 2016 market value: \$200,980</p> <p>B. Partial exemptions. 2017 exemption amount, or 2017 percentage exemption times 2016 value: + \$32,824,393</p> <p>C. Value loss. Total of A and B:</p>	\$33,025,373
9.	<p>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. Use only those properties that first qualified in 2017; do not use properties that qualified in 2016.</p> <p>A. 2016 market value: \$4,160,590</p> <p>B. 2017 productivity or special appraised value: - \$991,280</p> <p>C. Value loss. Subtract B from A:</p>	\$3,169,310
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$36,194,683
11.	2016 adjusted taxable value. Subtract line 10 from line 6.	\$975,163,888
12.	Adjusted 2016 taxes. Multiply line 4 times line 11 and divide by \$100.	\$10,880,878
13.	Taxes refunded for years preceding tax year 2016: Enter the amount of taxes refunded by the district for tax years preceding tax year 2016. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2016. This line applies only to tax years preceding tax year 2016.	\$0
14.	Adjusted 2016 taxes with refunds. Add lines 12 and 13.	\$10,880,878
15.	<p>Total 2017 taxable value on the 2017 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³ \$1,164,596,356</p> <p>B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>C. Total 2017 value. Subtract B from A.</p>	\$1,164,596,356

2017 Effective Tax Rate Worksheet (continued)

DALHART ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2017 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p>	\$0	
	<p>B. 2017 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts 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.</p>	\$0	
	<p>C. Total value under protest or not certified. Add A and B.</p>		\$0
17.	<p>2017 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p>	\$55,763,468	
	<p>B. Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p>	\$0	
	<p>C. Add A and B.</p>		\$55,763,468

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2017 Effective Tax Rate Worksheet (concluded)
DALHART ISD

18.	2017 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$1,108,832,888
19.	Total 2017 taxable value of properties in territory annexed after January 1, 2016. Include both real and personal property. Enter the 2017 value of property in territory annexed by the school district.	\$0
20.	Total 2017 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2016. 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 unit after January 1, 2016 and be located in a new improvement.	\$25,900,050
21.	Total adjustments to the 2017 taxable value. Add lines 19 and 20.	\$25,900,050
22.	2017 adjusted taxable value. Subtract line 21 from line 18.	\$1,082,932,838
23.	2017 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.0047/\$100
24.	2017 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.0000

2017 Rollback Tax Rate Worksheet

DALHART ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	Multiply line 25 times .6667	\$1.000050/\$100
27.	2017 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.040000	\$1.040000/\$100
28.	<p>Total 2017 debt to be paid with property tax revenue. 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 school district's budget as M&O expenses.</p> <p>A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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. \$964,444</p> <p>B: If using unencumbered funds, subtract unencumbered fund amount used from total debt. -\$0</p> <p>C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$0</p> <p>D: Total: Subtract B and C from A. \$964,444</p>	
29.	Certified 2016 excess debt collections. Enter the amount certified by the collector.	\$0
30.	Adjusted 2017 debt. Subtract line 29 from line 28D.	\$964,444
31.	Certified 2017 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2017 debt adjusted for collections. Divide line 30 by line 31.	\$964,444
33.	2017 total taxable value. Enter amount on line 18.	\$1,108,832,888
34.	2017 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.0869/\$100
35.	2017 rollback tax rate. Add lines 27 and 34.	\$1.1269/\$100

**2017 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: DALHART ISD

Date: 07/31/2017

1.2016 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,011,358,571
2.2016 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.115800
3.Taxes refunded for years preceding tax year 2016. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$11,284,739
5.2017 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$1,108,832,888
6.2017 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.004700
7.2017 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$11,140,444
8.Last year's total levy. Sum of line 4 for all funds.	\$11,284,739
9.2017 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$11,140,444
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(144,295)

DALHART ISD

Tax Rate Recap for 2017 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to last year's tax levy of \$11,284,739.	Additional Tax Levy Compared to effective tax rate levy of \$11,140,444
Last Year's Tax Rate	1.115800	\$12,372,357	\$1,087,618	\$1,231,913
Rollback Tax Rate	1.126900	\$12,495,438	\$1,210,699	\$1,354,994
Proposed Tax Rate	0.000000	\$0	\$-11,284,739	\$-11,140,444

Last Year Tax Rate Increase in Cents per \$100

0.00	1.115800	12,372,357	1,087,618	1,231,913
0.50	1.120800	12,427,799	1,143,060	1,287,355
1.00	1.125800	12,483,241	1,198,502	1,342,797
1.50	1.130800	12,538,682	1,253,943	1,398,238
2.00	1.135800	12,594,124	1,309,385	1,453,680
2.50	1.140800	12,649,566	1,364,827	1,509,122
3.00	1.145800	12,705,007	1,420,268	1,564,563
3.50	1.150800	12,760,449	1,475,710	1,620,005
4.00	1.155800	12,815,891	1,531,152	1,675,446
4.50	1.160800	12,871,332	1,586,593	1,730,888
5.00	1.165800	12,926,774	1,642,035	1,786,330
5.50	1.170800	12,982,215	1,697,477	1,841,771
6.00	1.175800	13,037,657	1,752,918	1,897,213
6.50	1.180800	13,093,099	1,808,360	1,952,655
7.00	1.185800	13,148,540	1,863,801	2,008,096
7.50	1.190800	13,203,982	1,919,243	2,063,538
8.00	1.195800	13,259,424	1,974,685	2,118,980
8.50	1.200800	13,314,865	2,030,126	2,174,421
9.00	1.205800	13,370,307	2,085,568	2,229,863
9.50	1.210800	13,425,749	2,141,010	2,285,305
10.00	1.215800	13,481,190	2,196,451	2,340,746
10.50	1.220800	13,536,632	2,251,893	2,396,188
11.00	1.225800	13,592,074	2,307,335	2,451,630
11.50	1.230800	13,647,515	2,362,776	2,507,071
12.00	1.235800	13,702,957	2,418,218	2,562,513
12.50	1.240800	13,758,398	2,473,660	2,617,954
13.00	1.245800	13,813,840	2,529,101	2,673,396
13.50	1.250800	13,869,282	2,584,543	2,728,838
14.00	1.255800	13,924,723	2,639,984	2,784,279
14.50	1.260800	13,980,165	2,695,426	2,839,721

- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the

Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2018 Tax Rate Calculation Worksheet

DALHART ISD

Effective Tax Rate (No New Taxes) DALHART ISD

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$1,163,653,372
2.	2017 tax ceilings and Chapter 313 limitations. A. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$55,891,096 B. Enter 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ² \$0 C. Add A and B. \$55,891,096	\$55,891,096
3.	Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$1,107,762,276
4.	2017 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.124520/\$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A: \$0	\$0
6.	2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,107,762,276
7.	2017 taxable value of property in territory the school deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory.	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)

2018 Tax Rate Calculation Worksheet (continued)

DALHART ISD

8.	<p>2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district 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 or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2017 market value: \$40,880</p> <p>B. Partial exemptions. 2018 exemption amount, or 2018 percentage exemption times 2017 value: + \$2,341,250</p> <p>C. Value loss. Total of A and B: \$2,382,130</p>	
9.	<p>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. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017.</p> <p>A. 2017 market value: \$741,000</p> <p>B. 2018 productivity or special appraised value: - \$54,750</p> <p>C. Value loss. Subtract B from A: \$686,250</p>	
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$3,068,380
11.	2017 adjusted taxable value. Subtract line 10 from line 6.	\$1,104,693,896
12.	Adjusted 2017 taxes. Multiply line 4 times line 11 and divide by \$100.	\$12,422,503
13.	Taxes refunded for years preceding tax year 2017: Enter the amount of taxes refunded by the district for tax years preceding tax year 2017. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.	\$0
14.	Adjusted 2017 taxes with refunds. Add lines 12 and 13.	\$12,422,503
15.	<p>Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³ \$1,187,462,801</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>C. Total 2018 value. Subtract B from A. \$1,187,462,801</p>	

2018 Tax Rate Calculation Worksheet (continued)

DALHART ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p>	\$0	
	<p>B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts 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.</p>	\$0	
	<p>C. Total value under protest or not certified. Add A and B.</p>		\$0
17.	<p>2018 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p>	\$56,867,387	
	<p>B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p>	\$0	
	<p>C. Add A and B.</p>		\$56,867,387

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2018 Tax Rate Calculation Worksheet (concluded)
DALHART ISD

18.	2018 total taxable value. Add lines 15C and 16C. Subtract line 17C.	\$1,130,595,414
19.	Total 2018 taxable value of properties in territory annexed after January 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed by the school district.	\$0
20.	Total 2018 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2017. 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 unit after January 1, 2017 and be located in a new improvement.	\$21,908,570
21.	Total adjustments to the 2018 taxable value. Add lines 19 and 20.	\$21,908,570
22.	2018 adjusted taxable value. Subtract line 21 from line 18.	\$1,108,686,844
23.	2018 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.1204/\$100
24.	2018 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$1.1204

Rollback Tax Rate DALHART ISD

Most school districts calculate a rollback tax rate that is split into two separate rates:

1. **Maintenance and Operations (M&O):** School districts must use the lesser amount of the following methods to calculate the M&O rate:

- Four cents (\$0.04) PLUS current year's compression rate multiplied by \$1.50 (usually \$1) PLUS any additional cents approved by voters at a 2006 or subsequent rollback election; **OR**
- Current year's compression rate multiplied by six cents (usually four cents) PLUS effective M&O rate which includes school formula funding calculations.⁶

2. **Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the rollback tax rate.

DALHART ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	Multiply line 25 times .6667	\$1.000050/\$100
27.	2018 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.040000 \$1.040000/\$100
28.	Total 2018 debt to be paid with property tax revenue. 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 school district's budget as M&O expenses. A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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.	\$998,500 -\$0 -\$0 \$998,500
29.	Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
30.	Adjusted 2018 debt. Subtract line 29 from line 28D.	\$998,500
31.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2018 debt adjusted for collections. Divide line 30 by line 31.	\$998,500
33.	2018 total taxable value. Enter amount on line 18.	\$1,130,595,414
34.	2018 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.0883/\$100

35. 2018 rollback tax rate. Add lines 27 and 34.	\$1.1283/\$100
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⁶Tex. Tax Code § 26.08(n)

Total Tax Rate

Indicate the applicable total tax rates as calculated above

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	\$1.1204
Rollback Tax Rate (Line 35)	\$1.1283
Rollback Tax Rate Adjusted for Pollution Control (Line 39)	\$0

School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

Print Here

Printed Name of School District Representative

Sign Here

School District Representative

Date

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

Entity Name: DALHART ISD

Date: 07/24/2018

- 1. 2017 taxable value, adjusted for court-ordered reductions.
Enter line 6 of the Effective Tax Rate Worksheet. \$1,107,762,276
- 2. 2017 total tax rate.
Enter line 4 of the Effective Tax Rate Worksheet. 1.124520
- 3. Taxes refunded for years preceding tax year 2017.
Enter line 13 of the Effective Tax Rate Worksheet. \$0
- 4. Last year's levy.
Multiply Line 1 times Line 2 and divide by 100.
To the result, add Line 3. \$12,457,008
- 5. 2018 total taxable value. Enter Line 18 of
the Effective Tax Rate Worksheet. \$1,130,595,414
- 6. 2018 effective tax rate.
Enter line 23 of the Effective Tax Rate Worksheet or Line 46
of the Additional Sales Tax Rate Worksheet. 1.120400
- 7. 2018 taxes if a tax rate equal to the effective tax rate is adopted.
Multiply Line 5 times Line 6 and divide by 100. \$12,667,191
- 8. Last year's total levy.
Sum of line 4 for all funds. \$12,457,008
- 9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted.
Sum of line 7 for all funds. \$12,667,191
- 10. Tax Increase (Decrease).
Subtract Line 8 from Line 9. \$210,183

**DALHART ISD
Tax Rate Recap for 2018 Tax Rates**

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet, and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's tax levy</u> of \$12,457,008.	Additional Tax Levy Compared to effective <u>tax rate levy</u> of \$12,667,191
Last Year's Tax Rate	1.124520	\$12,713,772	\$256,763	\$46,581
Rollback Tax Rate	1.128300	\$12,756,508	\$299,500	\$89,317
Proposed Tax Rate	1.124500	\$12,713,545	\$256,537	\$46,354

Last Year Tax Rate Increase in Cents per \$100

0.00	1.124520	12,713,772	256,763	46,581
0.50	1.129520	12,770,301	313,293	103,110
1.00	1.134520	12,826,831	369,823	159,640
1.50	1.139520	12,883,361	426,353	216,170
2.00	1.144520	12,939,891	482,882	272,700
2.50	1.149520	12,996,420	539,412	329,229
3.00	1.154520	13,052,950	595,942	385,759
3.50	1.159520	13,109,480	652,472	442,289
4.00	1.164520	13,166,010	709,001	498,819
4.50	1.169520	13,222,539	765,531	555,348

5.00	1.174520	13,279,069	822,061	611,878
5.50	1.179520	13,335,599	878,591	668,408
6.00	1.184520	13,392,129	935,120	724,938
6.50	1.189520	13,448,659	991,650	781,468
7.00	1.194520	13,505,188	1,048,180	837,997
7.50	1.199520	13,561,718	1,104,710	894,527
8.00	1.204520	13,618,248	1,161,240	951,057
8.50	1.209520	13,674,778	1,217,769	1,007,587
9.00	1.214520	13,731,307	1,274,299	1,064,116
9.50	1.219520	13,787,837	1,330,829	1,120,646
10.00	1.224520	13,844,367	1,387,359	1,177,176
10.50	1.229520	13,900,897	1,443,888	1,233,706
11.00	1.234520	13,957,427	1,500,418	1,290,235
11.50	1.239520	14,013,956	1,556,948	1,346,765
12.00	1.244520	14,070,486	1,613,478	1,403,295
12.50	1.249520	14,127,016	1,670,007	1,459,825
13.00	1.254520	14,183,546	1,726,537	1,516,355
13.50	1.259520	14,240,075	1,783,067	1,572,884
14.00	1.264520	14,296,605	1,839,597	1,629,414
14.50	1.269520	14,353,135	1,896,127	1,685,944

- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2019 Tax Rate Calculation Worksheet

DALHART ISD

Effective Tax Rate (No New Taxes) DALHART ISD

The effective tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.

1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$1,185,835,985
2.	2018 tax ceilings and Chapter 313 limitations. A. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$57,503,736 B. Enter 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ² \$0 C. Add A and B. \$57,503,736	\$57,503,736
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$1,128,332,249
4.	2018 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.124500/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$0 B. 2018 values resulting from final court decisions: -\$0 C. 2018 value loss. Subtract B from A: \$0	\$0
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,128,332,249
7.	2018 taxable value of property in territory the school deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory.	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(6)

2019 Tax Rate Calculation Worksheet (continued)

DALHART ISD

8.	<p>2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district 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 or "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2018 market value: \$6,786,880</p> <p>B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: + \$2,049,270</p> <p>C. Value loss. Total of A and B: \$8,836,150</p>	
9.	<p>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. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.</p> <p>A. 2018 market value: \$240</p> <p>B. 2019 productivity or special appraised value: - \$10</p> <p>C. Value loss. Subtract B from A: \$230</p>	
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$8,836,380
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$1,119,495,869
12.	Adjusted 2018 taxes. Multiply line 4 times line 11 and divide by \$100.	\$12,588,731
13.	Taxes refunded for years preceding tax year 2018: Enter the amount of taxes refunded by the district for tax years preceding tax year 2018. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$0
14.	Adjusted 2018 taxes with refunds. Add lines 12 and 13.	\$12,588,731
15.	<p>Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³ \$1,227,205,803</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>C. Total 2019 value. Subtract B from A. \$1,227,205,803</p>	

2019 Tax Rate Calculation Worksheet (continued)

DALHART ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2019 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.</p>	\$20,517,110	
	<p>B. 2019 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts 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.</p>	\$0	
	<p>C. Total value under protest or not certified. Add A and B.</p>		\$20,517,110
17.	<p>2019 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p>	\$60,667,441	
	<p>B. Enter 2019 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p>	\$0	
	<p>C. Add A and B.</p>		\$60,667,441

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2019 Tax Rate Calculation Worksheet (concluded)

DALHART ISD

18.	2019 total taxable value. Add lines 15C and 16C. Subtract line 17C.	\$1,187,055,472
19.	Total 2019 taxable value of properties in territory annexed after January 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed by the school district.	\$0
20.	Total 2019 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2018. 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 unit after January 1, 2018 and be located in a new improvement.	\$12,850,460
21.	Total adjustments to the 2019 taxable value. Add lines 19 and 20.	\$12,850,460
22.	2019 adjusted taxable value. Subtract line 21 from line 18.	\$1,174,205,012
23.	2019 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.0721/\$100
24.	2019 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$1.0721

Rollback Tax Rate DALHART ISD

Most school districts calculate a rollback tax rate that is split into two separate rates:

1. **Maintenance and Operations (M&O):** School districts must use the lesser amount of the following methods to calculate the M&O rate:

- Four cents (\$0.04) PLUS current year's compression rate multiplied by \$1.50 (usually \$1) PLUS any additional cents approved by voters at a 2006 or subsequent rollback election; **OR**
- Current year's compression rate multiplied by six cents (usually four cents) PLUS effective M&O rate which includes school formula funding calculations.⁶

2. **Debt:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a school district's debt service will cause the effective tax rate to be higher than the rollback tax rate.

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25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.	\$1.500000/\$100
26.	Multiply line 25 times .6667	\$1.000050/\$100
27.	2019 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.040000 \$1.040000/\$100
28.	Total 2019 debt to be paid with property tax revenue. 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 school district's budget as M&O expenses. A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, 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.	\$1,329,200
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$0
	C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program.	-\$0
	D: Adjust debt: Subtract B and C from A.	\$1,329,200
29.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
30.	Adjusted 2019 debt. Subtract line 29 from line 28D.	\$1,329,200
31.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2019 debt adjusted for collections. Divide line 30 by line 31.	\$1,329,200
33.	2019 total taxable value. Enter amount on line 18.	\$1,187,055,472
34.	2019 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.1119/\$100

35. 2019 rollback tax rate. Add lines 27 and 34.	\$1.1519/\$100
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⁶Tex. Tax Code § 26.08(n)

Total Tax Rate

Indicate the applicable total tax rates as calculated above

Effective Tax Rate (Line 23; or line 24 for a school district with Tax Code Chapter 313 limitations)	\$1.0721
Rollback Tax Rate (Line 35)	\$1.1519
Rollback Tax Rate Adjusted for Pollution Control (Line 39)	\$0

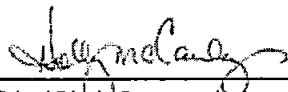
School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the school board.

Print Here

Holly McCauley
Printed Name of School District Representative

Sign Here



School District Representative

Date

6-11-2019

**2019 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: DALHART ISD

Date: 06/11/2019

1.2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,128,332,249
2.2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.124500
3.Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$12,688,096
5.2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$1,187,055,472
6.2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	1.072100
7.2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$12,726,422
8.Last year's total levy. Sum of line 4 for all funds.	\$12,688,096
9.2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$12,726,422
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$38,326

**DALHART ISD
Tax Rate Recap for 2019 Tax Rates**

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the rollback tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to last year's tax levy of \$12,688,096.	Additional Tax Levy Compared to effective tax rate levy of \$12,726,422
Last Year's Tax Rate	1.124500	\$13,348,439	\$660,343	\$622,017
Rollback Tax Rate	1.151900	\$13,673,692	\$985,596	\$947,270
Proposed Tax Rate	1.124500	\$13,348,439	\$660,343	\$622,017

Last Year Tax Rate Increase in Cents per \$100

0.00	1.124500	13,348,439	660,343	622,017
0.50	1.129500	13,407,792	719,695	681,370
1.00	1.134500	13,467,144	779,048	740,723
1.50	1.139500	13,526,497	838,401	800,075
2.00	1.144500	13,585,850	897,754	859,428
2.50	1.149500	13,645,203	957,107	918,781
3.00	1.154500	13,704,555	1,016,459	978,134

3.50	1.159500	13,763,908	1,075,812	1,037,486
4.00	1.164500	13,823,261	1,135,165	1,096,839
4.50	1.169500	13,882,614	1,194,518	1,156,192
5.00	1.174500	13,941,967	1,253,870	1,215,545
5.50	1.179500	14,001,319	1,313,223	1,274,898
6.00	1.184500	14,060,672	1,372,576	1,334,250
6.50	1.189500	14,120,025	1,431,929	1,393,603
7.00	1.194500	14,179,378	1,491,281	1,452,956
7.50	1.199500	14,238,730	1,550,634	1,512,309
8.00	1.204500	14,298,083	1,609,987	1,571,661
8.50	1.209500	14,357,436	1,669,340	1,631,014
9.00	1.214500	14,416,789	1,728,693	1,690,367
9.50	1.219500	14,476,141	1,788,045	1,749,720
10.00	1.224500	14,535,494	1,847,398	1,809,073
10.50	1.229500	14,594,847	1,906,751	1,868,425
11.00	1.234500	14,654,200	1,966,104	1,927,778
11.50	1.239500	14,713,553	2,025,456	1,987,131
12.00	1.244500	14,772,905	2,084,809	2,046,484
12.50	1.249500	14,832,258	2,144,162	2,105,836
13.00	1.254500	14,891,611	2,203,515	2,165,189
13.50	1.259500	14,950,964	2,262,868	2,224,542
14.00	1.264500	15,010,316	2,322,220	2,283,895
14.50	1.269500	15,069,669	2,381,573	2,343,248

- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.