

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR JIM WELLS COUNTY

A Tax Rate of \$0.787581 per \$100 valuation has been proposed by the governing body of Jim Wells County.

PROPOSED TAX RATE	\$0.787581 per \$100
PRECEDING YEAR'S TAX RATE	\$0.802202 per \$100
EFFECTIVE TAX RATE	\$0.787581 per \$100

The Effective Tax Rate is the total tax rate needed to raise the same amount of property tax revenue for Jim Wells County from the same properties in both the 2018 tax year and the 2019 tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

J. Sidney Vela
Jim Wells County Chief Appraiser and
Tax Assessor/Collector
1600 E. Main St., Suite #100
Alice, Texas 78332
(361) 668-9656
jsvela@jimwellscad.org
Website: "jimwellscad.org"

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget**

Entity Name: Jim Wells County

Date: 08/14/2019 02:05 PM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate does not exceed the effective tax rate. A motion to adopt an ordinance, resolution, or order setting the tax rate does not require the language about "tax increase" as stated in §26.05(b) of Property Tax Code.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.32 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-14.00.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

Jim Wells County ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.32 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-14.00.

2019 Property Tax Rates in Jim Wells County

This notice concerns the 2019 property tax rates for Jim Wells County. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	General Fund	Farm to Market/ Flood Control Fund	Special Road/ Bridge Fund
Last year's tax rate:			
Last year's operating taxes	\$11,909,151	\$2,047,410	\$945,552
Last year's debt taxes	\$251,615	\$0	\$0
Last year's total taxes	\$12,160,766	\$2,047,410	\$945,552
Last year's tax base	\$1,890,566,419	\$1,879,168,082	\$1,890,536,839
Last year's total tax rate	\$0.643234/\$100	\$0.108953/\$100	\$0.050015/\$100
This year's effective tax rate:			
Last year's adjusted taxes (after subtracting taxes on lost property)	\$12,110,655	\$2,038,535	\$941,656
+ This year's adjusted tax base (after subtracting value of new property)	\$1,917,635,008	\$1,906,322,852	\$1,917,635,008
= This year's effective tax rate for each fund	\$0.631541/\$100	\$0.106935/\$100	\$0.049105/\$100
Total effective tax rate	\$0.787581/\$100		
This year's rollback tax rate:			
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$13,384,942	\$2,625,025	\$1,762,742
+ This year's adjusted tax base	\$1,917,635,008	\$1,906,322,852	\$1,917,635,008
= This year's effective operating rate	\$0.697992/\$100	\$0.137701/\$100	\$0.091923/\$100
x 1.08 = this year's maximum operating rate	\$0.753831/\$100	\$0.148717/\$100	\$0.099276/\$100
+ This year's debt rate	\$0.012689/\$100	\$0.000000/\$100	\$0.000000/\$100
= This year's rollback rate for each fund	\$0.766520/\$100	\$0.148717/\$100	\$0.099276/\$100
This year's total rollback rate	\$1.014513/\$100		
- Sales tax adjustment rate	\$0.155169/\$100		
= Rollback tax rate	\$0.859344/\$100		

Statement of Increase/Decrease

If Jim Wells County adopts a 2019 tax rate equal to the effective tax rate of \$0.787581 per \$100 of value, taxes would increase compared to 2018 taxes by \$608,511.

Schedule A: General Fund - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	5,476,530
Debt Service Fund	83,085

Schedule B: General Fund - 2019 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes.

These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Jim Wells County, Tx. Limited Tax Refunding Bonds, Series 2008	220,000	34,161	0	254,161

Total required for 2019 debt service	\$254,161
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2019	\$254,161
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2019	\$0
= Total debt levy	\$254,161

Schedule A: Farm to Market/Flood Control Fund - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Farm-to-Market / Flood Control Fund	2,456,437

Schedule B: Farm to Market/Flood Control Fund - 2019 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0

Total required for 2019 debt service	\$0
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2019	\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2019	\$
= Total debt levy	\$0

Schedule A: Special Road and Bridge Fund - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Special Road & Bridge Fund	1,322,697

Schedule B: Special Road and Bridge Fund - 2019 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
0	0	0	0	0

Total required for 2019 debt service	\$0
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2019	\$0
+ Amount added in anticipation that the unit will	\$

collect only 100.00% of its taxes in 2019

= Total debt levy

50

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$3,107,862 in additional sales and use tax revenues. The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1600 E. Main St., Suite 100-E, Alice, Texas 78332.

Name of person preparing this notice: J. Sidney Vela

Title: Chief Appraiser - Tax Assessor/Collector (Jim Wells CAD)

Date Prepared: 08/14/2019

2019 Governing Body Summary #2A*
Tax Increase Compared to Effective Tax Rate
Jim Wells County

Date: 08/14/2019 02:34 PM

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	\$0.787581	\$15,774,375	
0.50	\$0.792581	\$15,874,519	\$100,144
1.00	\$0.797581	\$15,974,664	\$200,289
1.50	\$0.802581	\$16,074,808	\$300,433
2.00	\$0.807581	\$16,174,953	\$400,578
2.50	\$0.812581	\$16,275,097	\$500,722
3.00	\$0.817581	\$16,375,242	\$600,867
3.50	\$0.822581	\$16,475,386	\$701,011
4.00	\$0.827581	\$16,575,530	\$801,155
4.50	\$0.832581	\$16,675,675	\$901,300
5.00	\$0.837581	\$16,775,819	\$1,001,444
5.50	\$0.842581	\$16,875,964	\$1,101,589
6.00	\$0.847581	\$16,976,108	\$1,201,733
6.50	\$0.852581	\$17,076,253	\$1,301,878
7.00	\$0.857581	\$17,176,397	\$1,402,022
7.50	\$0.862581	\$17,276,542	\$1,502,167
8.00	\$0.867581	\$17,376,686	\$1,602,311
8.50	\$0.872581	\$17,476,831	\$1,702,456
9.00	\$0.877581	\$17,576,975	\$1,802,600
9.50	\$0.882581	\$17,677,120	\$1,902,745
10.00	\$0.887581	\$17,777,264	\$2,002,889
10.50	\$0.892581	\$17,877,408	\$2,103,033
11.00	\$0.897581	\$17,977,553	\$2,203,178
11.50	\$0.902581	\$18,077,697	\$2,303,322
12.00	\$0.907581	\$18,177,842	\$2,403,467
12.50	\$0.912581	\$18,277,986	\$2,503,611
13.00	\$0.917581	\$18,378,131	\$2,603,756
13.50	\$0.922581	\$18,478,275	\$2,703,900
14.00	\$0.927581	\$18,578,420	\$2,804,045
14.50	\$0.932581	\$18,678,564	\$2,904,189
15.00	\$0.937581	\$18,778,709	\$3,004,334
15.50	\$0.942581	\$18,878,853	\$3,104,478
16.00	\$0.947581	\$18,978,997	\$3,204,622
16.50	\$0.952581	\$19,079,142	\$3,304,767
17.00	\$0.957581	\$19,179,286	\$3,404,911
17.50	\$0.962581	\$19,279,431	\$3,505,056
18.00	\$0.967581	\$19,379,575	\$3,605,200
18.50	\$0.972581	\$19,479,720	\$3,705,345
19.00	\$0.977581	\$19,579,864	\$3,805,489
19.50	\$0.982581	\$19,680,009	\$3,905,634
20.00	\$0.987581	\$19,780,153	\$4,005,778

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to effective tax rate.

2019 Governing Body Summary #1A*

Benchmark 2019 Tax Rates

Jim Wells County

Date: 08/14/2019 02:33 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Effective Tax Rate	\$0.787581	\$15,774,375	
One Percent \$100 Tax Increase***	\$0.795456	\$15,932,102	\$157,727
One Cent per \$100 Tax Increase***	\$0.797581	\$15,974,664	\$200,289
Notice & Hearing Limit****	\$0.787581	\$15,774,375	\$0
Rollback Tax Rate	\$0.859344	\$17,211,708	\$1,437,333
Last Year's Tax Rate	\$0.802202	\$16,067,217	\$292,842
Proposed Tax Rate	\$0.787581	\$15,774,375	\$0

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to effective tax rate.

****The Notice and Hearing Limit is the highest tax rate that may be adopted without publishing Texas Comptroller's Notice 50-819 and holding two public hearings (Notice 50-818 must still be published). It is the lower of the rollback tax rate or the effective tax rate.

2019 Governing Body Summary #1B*
Comparison of This Year's Tax Levy with Last Year's Tax Levy
(Includes Frozen Levy)
Jim Wells County

Date: 08/14/2019

Last Year's Tax Levy**: \$15,153,728
 Last Year's Frozen Homestead Amount**: \$0
 This Year's Frozen Homestead Amount**: \$0

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.802202	\$16,054,852	\$901,124
Effective Tax Rate	\$0.787581	\$15,762,239	\$608,511
Notice & Hearing Limit*****	\$0.787581	\$15,762,239	\$608,511
Rollback Tax Rate	\$0.859344	\$17,194,830	\$2,041,102
Proposed Tax Rate	\$0.787581	\$15,762,239	\$608,511

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Last year's tax levy is calculated using Texas Property Tax Code's definition of "last year's levy".

***This year's tax levies are calculated using line 19 of the Effective Tax Rate Worksheet.

****Tax levy increase is the difference between this year's tax levy and last year's tax levy.

*****The Notice and Hearing Limit is the highest tax rate that may be adopted without publishing Texas Comptroller's Notice 50-819 and holding two public hearings (Notice 50-818 must still be published). It is the lower of the rollback tax rate or the effective tax rate.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Jim Wells County

M&O Tax Increase in Current Year	General Fund	Farm to Market/ Flood Control Fund	Special Road & Bridge Fund
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$1,888,365,269	\$1,876,709,600	\$1,888,365,269
2. Last year's M&O tax rate. Enter Line 26 of the Rollback Tax Rate Worksheet.	\$0.629925/\$100	\$0.108953/\$100	\$0.050015/\$100
3. M&O taxes refunded for years preceding tax year 2018. Enter Line 28E of the Rollback Tax Rate Worksheet.	\$13,859	\$2,679	\$1,087
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$11,909,143	\$2,047,410	\$945,552
5. This year's total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$2,002,889,198	\$1,991,540,373	\$2,002,889,198
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.618852/\$100	\$0.106935/\$100	\$0.049105/\$100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$12,394,920	\$2,129,654	\$983,519
8. Last year's total M&O tax levy. Sum of line 4 for all funds.	\$14,902,105		
9. This year's total M&O tax levy. Sum of line 7 for all funds.	\$15,508,093		
10. M&O Tax Increase (Decrease). Subtract line 8 from line 9.	\$605,988		
Comparison of Total Tax Rates			
11. Effective Total Tax Rate.	\$0.787581/\$100		
12. This year's proposed total tax rate.	\$0.787581/\$100		
13. This year's rate minus effective rate. Subtract line 11 from line 12.	\$0.000000		
14. Percent change in total tax rate. Divide Line 13 by line 11.	0.00%		
Comparison of M&O Tax Rates			
15. Effective M&O Tax Rate. Enter line 30 of the Rollback Tax Rate Worksheet. Adjust for Sales Tax using Line 44 of the Sales Tax Worksheet, if necessary.	\$0.772447/\$100		
16. This year's proposed M&O tax rate.	\$0.774892/\$100		
17. This year's rate minus effective rate. Subtract line 15 from line 16.	\$0.002445		
18. Percent change in M&O tax rate. Divide line 17 by line 15.	0.32%		
Raised M&O Taxes on a \$100,000 Home			
19. This year's taxable value on a \$100,000 home.	\$100,000		
20. Last year's M&O tax rate.	\$0.788893/\$100		
21. This year's proposed M&O tax rate.	\$0.774892/\$100		

22. This year's raised M&O taxes.

Subtract line 20 from line 21 and multiply result by line 19.

Divide by 100.

\$-14.00

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

Date: 08/14/2019 02:35 PM

	General Fund	Farm to Market/ Flood Control Fund	Special Road & Bridge Fund
1. 2018 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$1,888,365,269	\$1,876,709,600	\$1,888,365,269
2. 2018 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.643234/\$100	\$0.108953/\$100	\$0.050015/\$100
3. Taxes refunded for years preceding tax year 2018. Enter Line 13 of the Effective Tax Rate Worksheet.	\$14,159	\$2,679	\$1,087
4. 2018 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$12,160,766	\$2,047,410	\$945,552
5. 2019 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$2,002,889,198	\$1,991,540,373	\$2,002,889,198
6. 2019 effective tax rate. Enter Line 24 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Worksheet.	\$0.631541/\$100	\$0.106935/\$100	\$0.049105/\$100
7. 2019 tax levy if a tax rate equal to the effective tax rate is adopted. Multiply line 5 times line 6 and divide by 100.	\$12,649,066	\$2,129,654	\$983,519
8. Last year's total tax levy. Sum of line 4 for all funds.	\$15,153,728		
9. 2019 total tax levy if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$15,762,239		
10. Tax Increase (Decrease). Subtract line 8 from line 9.	\$608,511		

**2019 Worksheet for Calculation of Tax Increase
Jim Wells County**

Date: 08/14/2019 02:35 PM

	General Fund	Farm to Market/ Flood Control Fund	Special Road & Bridge Fund
1. 2018 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$1,888,365,269	\$1,876,709,600	\$1,888,365,269
2. 2018 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.643234/\$100	\$0.108953/\$100	\$0.050015/\$100
3. 2018 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add ETR line 13.	\$12,160,766	\$2,047,410	\$945,552
4. 2019 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$2,002,889,198	\$1,991,540,373	\$2,002,889,198
5. 2019 proposed tax rate. Enter the proposed tax rate approved by the Governing Body.	\$0.631541/\$100	\$0.106935/\$100	\$0.049105/\$100
6. 2019 tax levy. Multiply line 4 times line 5 and divide by 100.	\$12,649,066	\$2,129,654	\$983,519
7. 2018 total tax rate. Sum of Line 2 for all funds.	\$0.802202		
8. 2019 total tax rate. Sum of Line 5 for all funds.	\$0.787581		
9. 2018 total tax levy. Sum of Line 3 for all funds.	\$15,153,728		
10. 2019 total tax levy. Sum of Line 6 for all funds.	\$15,762,239		
11. Tax increase (decrease). Subtract line 3 from line 6.	\$608,511		
12. Notice & hearing limit. Enter the lower of the effective tax rate or the rollback tax rate.	\$0.787581		
13. Percentage tax increase (decrease)*. Subtract Line 12 from Line 8. Divide result by Line 12.	0.00%		

*Amount by which the proposed tax rate exceed the lower of the rollback tax rate or the effective tax rate. This figure was previously published in the Notice of Public Hearing on Tax Increase and the Notice of Tax Revenue Increase.

Taxing Units Other Than School Districts or Water Districts

Jim Wells County

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

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.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
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 Tax Code 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). ¹	\$1,888,365,269
2. 2018 tax ceilings. 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 taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,888,365,269
4. 2018 total adopted tax rate.	\$0.643234/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
A. Original 2018 ARB values:	\$1,891,913,790
B. 2018 values resulting from final court decisions:	\$1,891,913,790
C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,888,365,269
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 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 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 treepport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$57,196
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$5,791,007
C. Value loss. Add A and B. ⁵	\$5,848,203
9. 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 properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$2,082,648
B. 2019 productivity or special appraised value:	\$140,334
C. Value loss. Subtract B from A. ⁶	\$1,942,314
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$7,790,517
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,880,574,752
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$12,096,496
13. Taxes refunded for years preceding tax year 2018. 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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷	\$14,159
14. Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter 0.⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹	\$12,110,655
16. 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 18). These homesteads include homeowners age 65 or older or disabled.¹⁰	
A. Certified values:	\$1,996,704,368
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$3,791,302
C. 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
D. Tax increment financing: 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. ¹¹	\$0
E. Total 2019 value. Add A and B, then subtract C and D.	\$2,000,495,670

17. Total value of properties under protest or not included on certified appraisal roll.¹²	
A. 2019 taxable value of properties under protest. 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. ¹³	\$220,000
B. 2019 value of properties not under protest or included on certified appraisal roll. 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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$2,173,528
C. Total value under protest or not certified: Add A and B.	\$2,393,528
18. 2019 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$2,002,889,198
20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21. 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. 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, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$85,254,190
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$85,254,190
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,917,635,008
24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.631541/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	\$0.787581/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c) and (d)

¹³Tex. Tax Code Section 26.01(c)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.629925/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$1,880,574,752
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$11,846,210
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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.	\$1,524,873
C. Counties: 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.	\$0
D. Transferring function: 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.	\$0
E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code 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.	\$13,859
F. Enhanced indigent health care expenditures: 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.	\$0
G. Taxes in TIF: 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 2019 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$13,384,942
29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,917,635,008

30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.697992/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.753831/\$100
32. Total 2019 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 taxing unit's budget as M&O expenses A. Debt 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. Enter debt amount. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$254,161 \$0 \$0 \$254,161
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$254,161
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$254,161
37. 2019 total taxable value. Enter the amount on Line 19.	\$2,002,889,198
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.012689/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.766520/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$1.014513/\$100

Taxing Units Other Than School Districts or Water Districts

Jim Wells County

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, Zip

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes) (Farm to Market/ Flood Control Fund)

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.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
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 Tax Code 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). ¹	\$1,876,709,600
2. 2018 tax ceilings. 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 taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,876,709,600
4. 2018 total adopted tax rate.	\$0.108953/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
A. Original 2018 ARB values:	\$1,880,441,817
B. 2018 values resulting from final court decisions:	\$1,880,441,817
C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,876,709,600
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 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 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 or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$57,196
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$6,146,189
C. Value loss. Add A and B. ⁵	\$6,203,385
9. 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 properties that qualified in 2019 for the first time ; do not use properties that qualified in 2018.	
A. 2018 market value:	\$2,082,648
B. 2019 productivity or special appraised value:	\$140,334
C. Value loss. Subtract B from A. ⁶	\$1,942,314
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$8,145,699
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,868,563,901
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$2,035,856
13. Taxes refunded for tax years preceding tax year 2018. 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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.⁷	\$2,679
14. Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter 0.⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹	\$2,038,535
16. 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 18). These homesteads include homeowners age 65 or older or disabled.¹⁰	
A. Certified values:	\$1,985,364,543
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$3,791,302
C. 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
D. Tax increment financing: 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. ¹¹	\$0
	\$1,989,155,845

E. Total 2019 value. Add A and B, then subtract C and D.

17. Total value of properties under protest or not included on certified appraisal roll.¹²

A. 2019 taxable value of properties under protest. 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.¹³

\$220,000

B. 2019 value of properties not under protest or included on certified appraisal roll. 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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴

\$2,164,528

\$2,384,528

C. Total value under protest or not certified: Add A and B.

18. 2019 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step.¹⁵

\$0

19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.

\$1,991,540,373

20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed.¹⁶

\$0

21. 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. 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, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019.¹⁷

\$85,217,521

22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.

\$85,217,521

23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.

\$1,906,322,852

24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸

\$0.106935/\$100

25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.¹⁹

\$0.787581/\$100

¹Tex. Tax Code Section 26.012(14)

⁹Tex. Tax Code Section 26.012(13)

²Tex. Tax Code Section 26.012(14)

¹⁰Tex. Tax Code Section 26.012

³Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.03(c)

⁴Tex. Tax Code Section 26.012(15)

¹²Tex. Tax Code Section 26.01(c) and (d)

⁵Tex. Tax Code Section 26.012(15)

¹³Tex. Tax Code Section 26.01(c)

⁶Tex. Tax Code Section 26.012(15)

¹⁴Tex. Tax Code Section 26.01(d)

⁷Tex. Tax Code Section 26.012(13)

¹⁵Tex. Tax Code Section 26.012(6)

⁸Tex. Tax Code Section 26.03(c)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate (Farm to Market/Flood Control Fund)

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.108953/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$1,868,563,901
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$2,035,856
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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.	\$586,490
C. Counties: 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.	\$0
D. Transferring function: 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.	\$0
E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$2,679
F. Enhanced indigent health care expenditures: 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.	\$0
G. Taxes in TIF: 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 2019 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$2,625,025
29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,906,322,852

30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.137701/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.148717/\$100
32. Total 2019 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 taxing unit's budget as M&O expenses	
A. Debt 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. Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract amount paid from other resources.	\$0
D. Adjusted debt. Subtract B and C from A.	\$0
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$0
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2019 total taxable value. Enter the amount on Line 19.	\$1,991,540,373
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.000000/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.148717/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$1.014513/\$100

Taxing Units Other Than School Districts or Water Districts

Jim Wells County

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, Zip

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes) (Special Road & Bridge Fund)

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.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Effective Tax Rate Activity	Amount/Rate
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 Tax Code 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). ²⁰	\$1,888,365,269
2. 2018 tax ceilings. 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 taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,888,365,269
4. 2018 total adopted tax rate.	\$0.050015/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
A. Original 2018 ARB Values:	\$1,891,913,790
B. 2018 values resulting from final court decisions:	\$1,891,913,790
C. 2018 value loss. Subtract B from A. ³	\$0
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,888,365,269
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 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 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 or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$57,196
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$5,791,007
C. Value loss. Add A and B. ⁵	\$5,848,203
9. 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 properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$2,082,648
B. 2019 productivity or special appraised value:	\$140,334
C. Value loss. Subtract B from A. ⁶	\$1,942,314
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$7,790,517
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,880,574,752
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$940,569
13. Taxes refunded for years preceding tax year 2018. 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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$1,087
14. Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter 0.⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.⁹	\$941,656
16. 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 18). These homesteads include homeowners age 65 or older or disabled.¹⁰	
A. Certified values:	\$1,996,704,368
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$3,791,302
C. 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
D. Tax increment financing: 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. ¹¹	\$0
	\$2,000,495,670

E. Total 2019 value. Add A and B, then subtract C and D.

17. Total value of properties under protest or not included on certified appraisal roll.¹²

A. 2019 taxable value of properties under protest. 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.¹³

\$220,000

B. 2019 value of properties not under protest or included on certified appraisal roll.

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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴

\$2,173,528

\$2,393,528

C. Total value under protest or not certified. Add A and B.

18. 2019 tax ceilings. 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 a prior year for homeowners age 65 or older or disabled, use this step.¹⁵

\$0

19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.

\$2,002,889,198

20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.

Include both real and personal property. Enter the 2019 value of property in territory annexed.¹⁶

\$0

21. 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. 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, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019.¹⁷

\$85,254,190

22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.

\$85,254,190

23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.

\$1,917,635,008

24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸

\$0.049105/\$100

25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.¹⁹

\$0.787581/\$100

¹Tex. Tax Code Section 26.012(14)

⁹Tex. Tax Code Section 26.012(13)

²Tex. Tax Code Section 26.012(14)

¹⁰Tex. Tax Code Section 26.012

³Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.03(c)

⁴Tex. Tax Code Section 26.012(15)

¹²Tex. Tax Code Section 26.01(c) and (d)

⁵Tex. Tax Code Section 26.012(15)

¹³Tex. Tax Code Section 26.01(c)

⁶Tex. Tax Code Section 26.012(15)

¹⁴Tex. Tax Code Section 26.01(d)

⁷Tex. Tax Code Section 26.012(13)

¹⁵Tex. Tax Code Section 26.012(6)

⁸Tex. Tax Code Section 26.03(c)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate (Special Road & Bridge Fund)

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.050015/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$1,880,574,752
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$940,569
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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.	\$821,086
C. Counties: 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.	\$0
D. Transferring function: 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.	\$0
E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$1,087
F. Enhanced indigent health care expenditures: 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.	\$0
G. Taxes in TIF: 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 2019 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$1,762,742
29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,917,635,008

30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.091923/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.099276/\$100
32. Total 2019 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 taxing unit's budget as M&O expenses A. Debt 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. Enter debt amount. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$0 \$0 \$0 \$0
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$0
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2019 total taxable value. Enter the amount on Line 19.	\$2,002,889,198
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.000000/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.099276/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$1.014513/\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$3,107,862
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$2,002,889,198
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0.155169/\$100
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.787581/\$100
46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.787581/\$100
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$1.014513/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.859344/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2019 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	\$2,002,889,198
51. Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$0/\$100
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.859344/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.787581
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.859344
Rollback tax rate adjusted for pollution control (Line 52)	\$0.859344

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

_____ Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)

Steps Required for Proposal and Adoption of Budget

Entity Name: Jim Wells County

Date: 08/14/2019 02:21 PM

Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$608,511 OR 4.02%, AND OF THAT AMOUNT, \$671,445.80 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.

-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$608,511, which is a 4.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$671,445.80.

-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

Jim Wells County Calendar Year 2020 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$608,511, which is a 4.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$671,445.80.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2019	2018
Property Tax Rate:	\$0.787581/100	\$0.802202/100
Effective Tax Rate:	\$0.787581/100	\$0.802202/100
Effective Maintenance & Operations Tax Rate:	\$0.772447/100	\$0.778460/100
Rollback Tax Rate:	\$0.859344/100	\$0.865385/100
Debt Rate:	\$0.012689/100	\$0.013309/100

Total debt obligation for Jim Wells County secured by property taxes: \$940,000

2019 Planning Calendar

Jim Wells County

Date: 08/14/2019 02:22 PM

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting appraisal records to ARB.
July 20* Aug. 30)	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
	Certification of anticipated collection rate by collector.
	Calculation of effective and rollback tax rates.
	Submission of effective and rollback tax rates to governing body.
	72-hour notice for meeting (<i>Open Meetings Notice</i>).
	Meeting of governing body to discuss tax rate; if proposed rate tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
	Publish the Notice of Property Tax Rates by September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll. Notice must also be posted on the county's website.
	72-hour notice for public hearing (<i>Open Meetings Notice</i>)
	Public hearing.
	72-hour notice for second public hearing (<i>Open Meetings Notice</i>)
	Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
	72-hour notice for meeting at which governing body will adopt tax rate (<i>Open Meetings Notice</i>)
	Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 30* or 60 days after receiving certified appraisal roll, whichever is later.
	County tax assessors publish on their website a 5 year summary of the tax rates for each taxing unit fully or partially located within the county.

Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day