

2015 Effective Tax Rate Worksheet

Bland ISD

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

<p>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.</p>	<p>\$130,825,286</p>
<p>2. 2014 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$17,121,001</p> <p>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</p> <p>C. Add A and B. \$17,121,001</p>	<p>\$17,121,001</p>
<p>3. Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.</p>	<p>\$113,704,285</p>
<p>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).</p>	<p>1.516300/\$100</p>
<p>5. 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value.</p> <p>A. Original 2014 ARB values: \$0</p> <p>B. 2014 values resulting from final court decisions: -\$0</p> <p>C. 2014 value loss. Subtract B from A: \$0</p>	<p>\$0</p>
<p>6. 2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.</p>	<p>\$113,704,285</p>
<p>7. 2014 taxable value of property in territory the school deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.</p>	<p>\$0</p>
<p>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.</p> <p>A. Absolute exemptions. Use 2014 market value: \$3,483</p> <p>B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value: + \$7,530,483</p> <p>C. Value loss. Total of A and B: \$7,533,966</p>	<p>\$7,533,966</p>

2015 Effective Tax Rate Worksheet (continued)

Bland ISD

9.	<p>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.</p> <p>A. 2014 market value: \$148,009</p> <p>B. 2015 productivity or special appraised value: - \$12,530</p> <p>C. Value loss. Subtract B from A: \$135,479</p>	
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$7,669,445
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$106,034,840
12.	Adjusted 2014 taxes. Multiply line 4 times line 11 and divide by \$100.	\$1,607,806
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.	\$1,382
14.	Adjusted 2014 taxes with refunds. Add lines 12 and 13.	\$1,609,188
15.	<p>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.</p> <p>A. Certified values only: \$132,385,136</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 (use this line based on attorney's advice): - \$0</p> <p>C. Total 2015 value. Subtract B from A. \$132,385,136</p>	
16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 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. \$278,987</p>	\$278,987

2015 Effective Tax Rate Worksheet (concluded)

Bland 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. \$0</p> <p>C. Total value under protest or not certified. Add A and B. \$278,987</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. \$13,908,304</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.) \$0</p> <p>C. Add A and B. \$13,908,304</p>	
18.	2015 total taxable value. Add lines 15C and 16C. Subtract line 17. \$118,755,819	
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. \$4,658,851	
21.	Total adjustments to the 2015 taxable value. Add lines 19 and 20. \$4,658,851	
22.	2015 adjusted taxable value. Subtract line 21 from line 18. \$114,096,968	
23.	2015 effective tax rate. Divide lines 14 by line 22 and multiply by \$100. \$1.410368/\$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. \$0.000000	

2015 Rollback Tax Rate Worksheet

Bland 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).	\$1.040000	\$1.040000/\$100
28.	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. 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. B: If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. 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. D: Total: A less B less C = D	\$832,308 -\$0 -\$245,316	\$586,992
29.	Certified 2014 excess debt collections. Enter the amount certified by the collector.		\$0
30.	Adjusted 2015 debt. Subtract line 29 from line 28D.		\$586,992
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.		\$586,992

2015 Rollback Tax Rate Worksheet (continued)
Bland 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.	\$118,755,819
35.	2015 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$0.494284/\$100
36.	2015 rollback tax rate. Add lines 27 and 35.	\$1.534284/\$100

**2015 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: Bland ISD

Date: 07/30/2015

1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$113,704,285
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.516300
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$1,382
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,725,480
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$118,755,819
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.410368
7. 2015 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,674,894
8. Last year's total levy. Sum of line 4 for all funds.	\$1,725,480
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$1,674,894
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(50,586)

Bland ISD Tax Rate Recap for 2015 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 \$1,900,296.	Additional Tax Levy Compared to <u>effective tax rate levy</u> of \$1,825,808
Last Year's Tax Rate	1.516300	\$1,951,608	\$51,312	\$125,800
Rollback Tax Rate	1.534284	\$1,972,966	\$72,669	\$147,157
Proposed Tax Rate	0.000000	\$150,914	\$-1,749,382	\$-1,674,894

Last Year Tax Rate Increase in Cents per \$100

0.00	1.516300	1,951,608	51,312	125,800
0.50	1.521300	1,957,546	57,250	131,738
1.00	1.526300	1,963,484	63,188	137,676
1.50	1.531300	1,969,422	69,126	143,614
2.00	1.536300	1,975,360	75,064	149,552
2.50	1.541300	1,981,297	81,001	155,489
3.00	1.546300	1,987,235	86,939	161,427
3.50	1.551300	1,993,173	92,877	167,365
4.00	1.556300	1,999,111	98,815	173,303
4.50	1.561300	2,005,049	104,753	179,241
5.00	1.566300	2,010,986	110,690	185,178
5.50	1.571300	2,016,924	116,628	191,116
6.00	1.576300	2,022,862	122,566	197,054
6.50	1.581300	2,028,800	128,504	202,992
7.00	1.586300	2,034,738	134,441	208,929
7.50	1.591300	2,040,675	140,379	214,867
8.00	1.596300	2,046,613	146,317	220,805
8.50	1.601300	2,052,551	152,255	226,743
9.00	1.606300	2,058,489	158,193	232,681
9.50	1.611300	2,064,427	164,130	238,618
10.00	1.616300	2,070,364	170,068	244,556
10.50	1.621300	2,076,302	176,006	250,494
11.00	1.626300	2,082,240	181,944	256,432
11.50	1.631300	2,088,178	187,882	262,370
12.00	1.636300	2,094,115	193,819	268,307
12.50	1.641300	2,100,053	199,757	274,245
13.00	1.646300	2,105,991	205,695	280,183
13.50	1.651300	2,111,929	211,633	286,121
14.00	1.656300	2,117,867	217,571	292,059
14.50	1.661300	2,123,804	223,508	297,996

- 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.

2014 CERTIFIED TOTALS

SBL - BLAND ISD

Property Count: 2,917

Grand Totals

7/24/2015

3:28:33PM

Land		Value			
Homesite:		13,541,061			
Non Homesite:		23,252,638			
Ag Market:		89,195,037			
Timber Market:		0		Total Land	(+) 125,988,736
Improvement		Value			
Homesite:		85,207,815			
Non Homesite:		26,461,484		Total Improvements	(+) 111,669,299
Non Real		Count	Value		
Personal Property:	89	15,553,724			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 15,553,724
				Market Value	= 253,211,759
Ag	Non Exempt	Exempt			
Total Productivity Market:	89,091,717	103,320			
Ag Use:	2,874,772	2,110	Productivity Loss	(-)	86,216,945
Timber Use:	0	0	Appraised Value	=	166,994,814
Productivity Loss:	86,216,945	101,210	Homestead Cap	(-)	178,604
			Assessed Value	=	166,816,210
			Total Exemptions Amount	(-)	35,990,924
			(Breakdown on Next Page)		
			Net Taxable	=	130,825,286

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	3,525,079	2,409,506	29,363.08	31,619.24	47		
OV65	20,726,796	14,711,495	146,835.19	154,886.36	255		
Total	24,251,875	17,121,001	176,198.27	186,505.60	302	Freeze Taxable	(-) 17,121,001
Tax Rate	1.516300						
						Freeze Adjusted Taxable	= 113,704,285

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,900,296.34 = 113,704,285 * (1.516300 / 100) + 176,198.27

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2015 CERTIFIED TOTALS

Property Count: 2,663

SBL - BLAND ISD
Grand Totals

7/20/2015

3:27:02PM

Land		Value			
Homesite:		12,644,754			
Non Homesite:		20,806,563			
Ag Market:		73,093,380			
Timber Market:		0		Total Land	(+) 106,544,697
Improvement		Value			
Homesite:		82,531,344			
Non Homesite:		27,024,474		Total Improvements	(+) 109,555,818
Non Real		Count	Value		
Personal Property:	84	19,103,569			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 19,103,569
				Market Value	= 235,204,084
Ag	Non Exempt	Exempt			
Total Productivity Market:	72,994,910	98,470			
Ag Use:	2,560,661	1,970	Productivity Loss	(-)	70,434,249
Timber Use:	0	0	Appraised Value	=	164,769,835
Productivity Loss:	70,434,249	96,500			
			Homestead Cap	(-)	93,153
			Assessed Value	=	164,676,682
			Total Exemptions Amount	(-)	40,716,947
			(Breakdown on Next Page)		
			Net Taxable	=	123,959,735

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,802,060	1,559,779	18,978.40	23,900.00	40		
OV65	18,415,960	11,223,493	119,221.61	138,183.20	228		
Total	21,218,020	12,783,272	138,200.01	162,083.20	268	Freeze Taxable	(-) 12,783,272
Tax Rate	1.516300						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	77,240	18,000	0	18,000	3		
Total	77,240	18,000	0	18,000	3	Transfer Adjustment	(-) 18,000
						Freeze Adjusted Taxable	= 111,158,463

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,823,695.78 = 111,158,463 * (1.516300 / 100) + 138,200.01

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2015 CERTIFIED TOTALS

Property Count: 2,663

SBL - BLAND ISD
Effective Rate Assumption

7/20/2015 3:27:15PM

New Value

TOTAL NEW VALUE MARKET: \$4,395,310
TOTAL NEW VALUE TAXABLE: \$4,191,481

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2014 Market Value	\$0
EX366	HB366 Exempt	4	2014 Market Value	\$3,480
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,480

Exemption	Description	Count		Exemption Amount
DP	Disability	2		\$19,080
DV3	Disabled Veterans 50% - 69%	2		\$20,000
DV4	Disabled Veterans 70% - 100%	1		\$12,000
DVHS	Disabled Veteran Homestead	1		\$73,138
HS	Homestead	28		\$588,062
OV65	Over 65	17		\$102,109
PARTIAL EXEMPTIONS VALUE LOSS				\$814,389
NEW EXEMPTIONS VALUE LOSS				\$817,869

Increased Exemptions

Exemption	Description	Count		Increased Exemption Amount
HS	Homestead	717		\$6,656,094
INCREASED EXEMPTIONS VALUE LOSS				\$6,656,094

TOTAL EXEMPTIONS VALUE LOSS \$7,473,963

New Ag / Timber Exemptions

2014 Market Value \$148,009 Count: 8
2015 Ag/Timber Use \$12,530
NEW AG / TIMBER VALUE LOSS \$135,479

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
785	\$87,244	\$23,133	\$64,111
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
200	\$90,358	\$23,524	\$66,834

2015 CERTIFIED TOTALS

SBL - BLAND ISD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2015 CERTIFIED TOTALS

Property Count: 249

SBD - BLAND ISD
Grand Totals

7/23/2015 10:45:56AM

Land		Value					
Homesite:		1,722,007					
Non Homesite:		3,147,114					
Ag Market:		19,343,120					
Timber Market:		0		Total Land	(+)		24,212,241
Improvement		Value					
Homesite:		6,150,302					
Non Homesite:		1,194,720		Total Improvements	(+)		7,345,022
Non Real		Count	Value				
Personal Property:		15	509,118				
Mineral Property:		0	0				
Autos:		0	0	Total Non Real	(+)		509,118
				Market Value	=		32,066,381
Ag		Non Exempt	Exempt				
Total Productivity Market:		19,343,120	0				
Ag Use:		346,838	0	Productivity Loss	(-)		18,996,282
Timber Use:		0	0	Appraised Value	=		13,070,099
Productivity Loss:		18,996,282	0				
				Homestead Cap	(-)		558,779
				Assessed Value	=		12,511,320
Exemption	Count	Local	State	Total			
DP	6	0	35,000	35,000			
DV2	1	0	12,000	12,000			
EX-XV	42	0	2,810,145	2,810,145			
EX366	6	0	1,345	1,345			
HS	43	0	1,015,369	1,015,369			
LVE	3	73,826	0	73,826			
OV65	14	0	128,234	128,234			
OV65S	1	0	10,000	10,000	Total Exemptions	(-)	4,085,919
					Net Taxable	=	8,425,401
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	456,745	320,927	4,063.96	4,170.01	6		
OV65	1,265,890	786,105	8,650.13	9,184.57	14		
Total	1,722,635	1,107,032	12,714.09	13,354.58	20	Freeze Taxable	(-) 1,107,032
Tax Rate	1.516300						
						Freeze Adjusted Taxable	= 7,318,369

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 123,682.52 = 7,318,369 * (1.516300 / 100) + 12,714.09

2015 CERTIFIED TOTALS

Property Count: 2

SBD - BLAND ISD
Under ARB Review Totals

7/23/2015 10:45:56AM

Land		Value					
Homesite:		6,000					
Non Homesite:		0					
Ag Market:		190,686					
Timber Market:		0		Total Land	(+) 196,686		
Improvement		Value					
Homesite:		35,935		Total Improvements	(+) 35,935		
Non Homesite:		0					
Non Real		Count	Value				
Personal Property:		1	269,700	Total Non Real	(+) 269,700		
Mineral Property:		0	0	Market Value	= 502,321		
Autos:		0	0				
Ag	Non Exempt	Exempt					
Total Productivity Market:	190,686	0	Productivity Loss	(-) 188,334			
Ag Use:	2,352	0	Appraised Value	= 313,987			
Timber Use:	0	0	Homestead Cap	(-) 0			
Productivity Loss:	188,334	0	Assessed Value	= 313,987			
Exemption	Count	Local	State	Total			
HS	1	0	25,000	25,000	Total Exemptions	(-) 35,000	
OV65	1	0	10,000	10,000	Net Taxable	= 278,987	
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	41,935	6,935	105.16	179.21	1	Freeze Taxable	(-) 6,935
Total	41,935	6,935	105.16	179.21	1	Freeze Adjusted Taxable	= 272,052
Tax Rate	1.516300						

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,230.28 = 272,052 * (1.516300 / 100) + 105.16

2015 CERTIFIED TOTALS

Property Count: 249

SBD - BLAND ISD
Effective Rate Assumption

7/23/2015 10:46:10AM

New Value

TOTAL NEW VALUE MARKET: \$467,370
TOTAL NEW VALUE TAXABLE: \$467,370

New Exemptions

Exemption	Description	Count	2014 Market Value	\$3
EX366	House Bill 366 - Under \$500	2		
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3

Exemption	Description	Count	Exemption Amount
HS	Homestead	2	\$50,000
OV65	Over-65	1	\$10,000
PARTIAL EXEMPTIONS VALUE LOSS			\$60,000
TOTAL EXEMPTIONS VALUE LOSS			\$60,003

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

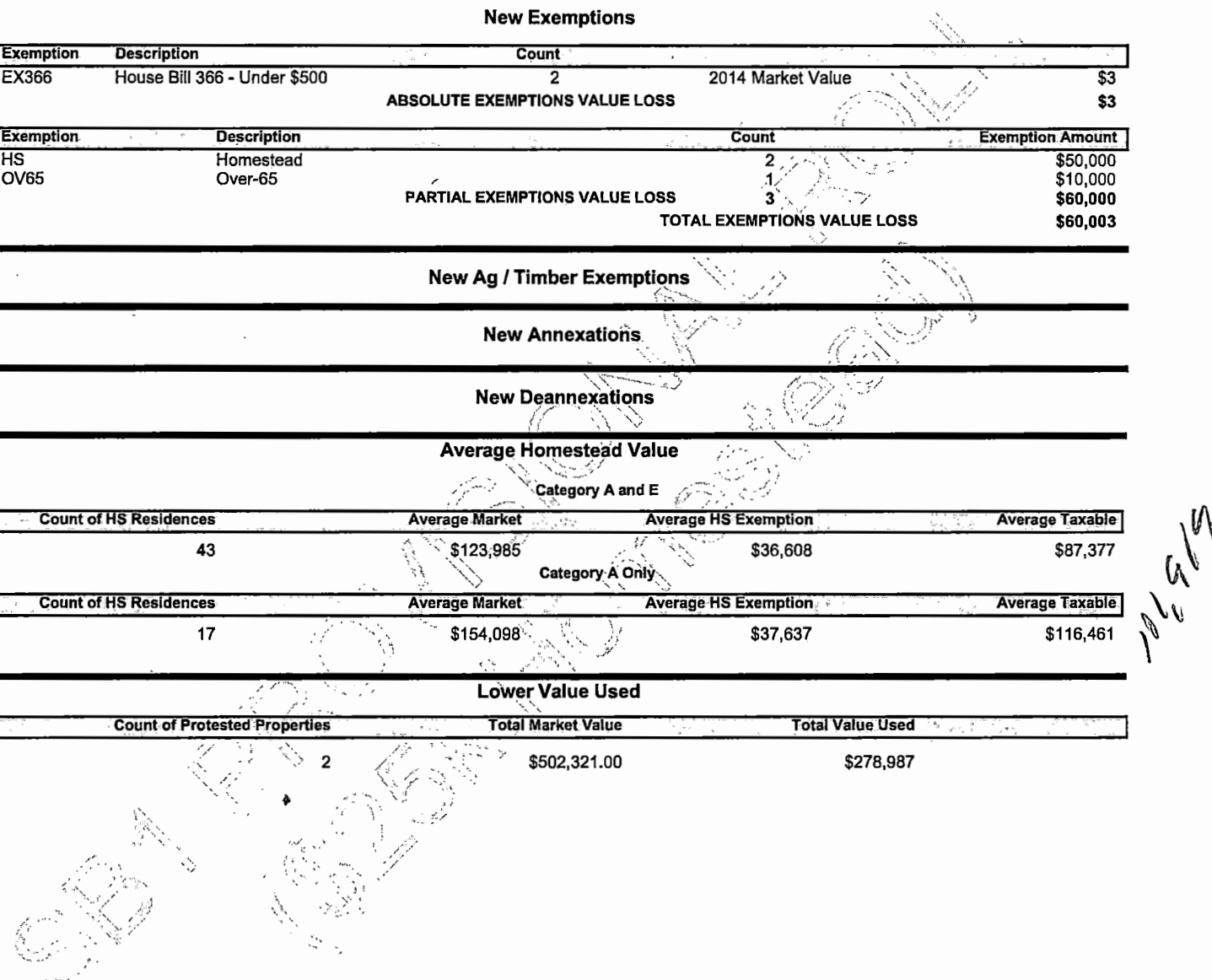
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
43	\$123,985	\$36,608	\$87,377

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
17	\$154,098	\$37,637	\$116,461

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
2	\$502,321.00	\$278,987



10/6/14

Refund Paid Totals Report

Date Range: 10/1/2014 - 7/23/2015

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
Entity Code SBL									
2010	205.60	96.87	302.47	0.00	0.00	0.00	0.00	0.00	302.47
2011	156.00	69.00	225.00	0.00	0.00	0.00	0.00	0.00	225.00
2012	303.73	140.18	443.91	79.27	36.60	111.94	0.00	0.00	671.72
2013	283.35	128.05	411.40	0.00	0.00	0.00	0.00	0.50	411.90
2014	4,401.31	2,015.69	6,417.00	14.04	6.42	31.79	0.00	0.80	6,470.05
Total For SBL	5,349.99	2,449.79	7,799.78	93.31	43.02	143.73	0.00	1.30	8,081.14
Grand Totals	5,349.99	2,449.79	7,799.78	93.31	43.02	143.73	0.00	1.30	8,081.14

(948)

(4,382)

2014

M&O = 1.04000
I&S = 0.476300

1.516300



Tax Rates/Exemptions P&I Schedule

Tax Year:

Bill Create Date:

Collection Option:

- None - Appraisal Entity
- Collect All Taxes
- Generate Statement Only
- Collect Special Inventory Only

Enable Calculation of Freeze Ceiling

Ready to create bills/statements

Rates

M & O:

Protected I & S:

I & S:

Sales Tax Rate:

Total:

Weed Control:

Exemptions

Type	Description	Freeze Ceilr
DP	Disability	Yes
DV1	Disabled Veterans 10% - 29%	No
DV1S	Disabled Veterans Survivin...	No
DV2	Disabled Veterans 30% - 49%	No
DV3	Disabled Veterans 50% - 69%	No

Bland ISD

THIS INFORMATION IS REQUIRED TO FIGURE YOUR
ROLLBACK TAX RATE. PLEASE RETURN ASAP!

Schedule A - Unencumbered Fund Balances

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
M=O General Operating	\$ 1,750,000
I=5 Debt Service	\$ 600,000

Schedule B - 2015 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 to be Paid from Contract Payment Property Taxes	Interest to be Paid Taxes from Property	Other Amounts to be Paid	Total Payment
	\$	\$	\$ 2500	\$
2008 Series	59,489	699,649		761,638
2009 Series	65,000	5,670		70,670
				829,808

Total required for 2015 debt service	\$	832,308	
- Amount (if any) paid from funds listed in Schedule A	\$	0	
- Amount (if any) paid from other resources	\$	245,316	EDA, IFA
- Excess collections last year	\$	0	
= Total to be paid from taxes in 2015	\$	586,992	
+ Amount added in anticipation that the unit will Collect only 100% of its taxes in 2015	\$		
= Total Debt Levy	\$	591,023	@ .50 tax rate

SCHOOLS ONLY

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$ 1.04	\$.4463	\$ 1.5163	\$ 3516	\$ 6969
Rate to Maintain Same Operations Revenue & Pay Debt Service	\$ 1.06182	\$.50979	\$ 1.57161	\$ 3532	\$ 7180
Proposed Rate	\$ 1.04	\$.50	\$ 1.54	\$ 3551	\$ 7165

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds and the tax rate necessary to pay those bonds were approved by the voters of this district.

Schedule C - Expected Revenue from Additional Sales Tax

(For hospitals, cities and counties with additional sales tax to reduce property taxes) In calculating its effective and rollback tax rates, the unit estimated that it will receive \$_____ in additional sales and use tax revenues.

For County: The County has executed any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

Schedule D - State Criminal Justice Mandate (for Counties)

The Hunt County Auditor certifies that Hunt County has spent \$_____ in the previous 12 months beginning _____, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Hunt County Sheriff has provided information on these cost, minus the state revenues received for reimbursement of such cost.

AUTHORIZED SIGNATURE

Rich Tidwell

DATE

7-29-15