

2015 Effective Tax Rate Worksheet

Campbell ISD

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

1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing.	\$85,005,409
2.	2014 tax ceilings and Chapter 313 limitations. A. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$15,567,988 B. Enter 2014 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your attorney.) \$0 C. Add A and B. \$15,567,988	\$15,567,988
3.	Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$69,437,421
4.	2014 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted maintenance and operations rate and debt rate separately).	1.100900/\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$0 B. 2014 values resulting from final court decisions: - \$0 C. 2014 value loss. Subtract B from A: \$0	\$0
6.	2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$69,437,421
7.	2014 taxable value of property in territory the school deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8.	2014 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2014 market value: \$48,770 B. Partial exemptions. 2015 exemption amount, or 2015 percentage exemption times 2014 value: + \$5,847,383 C. Value loss. Total of A and B: \$5,896,153	\$5,896,153

2015 Effective Tax Rate Worksheet (continued)

Campbell 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: \$114,945</p> <p>B. 2015 productivity or special appraised value: - \$2,030</p> <p>C. Value loss. Subtract B from A: \$112,915</p>	
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$6,009,068
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$63,428,353
12.	Adjusted 2014 taxes. Multiply line 4 times line 11 and divide by \$100.	\$698,282
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.	\$1,557
14.	Adjusted 2014 taxes with refunds. Add lines 12 and 13.	\$699,839
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: \$83,026,430</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. \$83,026,430</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.</p>	\$0
		\$0

2015 Effective Tax Rate Worksheet (concluded)

Campbell 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. \$0</p>	\$0
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. \$12,899,199</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. \$12,899,199</p>	\$12,899,199
18.	2015 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$70,127,231
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.	\$1,809,160
21.	Total adjustments to the 2015 taxable value. Add lines 19 and 20.	\$1,809,160
22.	2015 adjusted taxable value. Subtract line 21 from line 18.	\$68,318,071
23.	2015 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$1.024383/\$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

Campbell ISD

25.	Maintenance and operations (M&O) tax rate. Enter \$1.50 OR the 2005 adopted (M&O) rate if voters approved a rate higher than \$1.50.		\$0.000000/\$100
26.	2015 M&O compressed rate. Multiply line 25 times .6667		\$0.000000/\$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	\$56,683 -\$0 -\$17,982	\$38,701
29.	Certified 2014 excess debt collections. Enter the amount certified by the collector.		\$0
30.	Adjusted 2015 debt. Subtract line 29 from line 28D.		\$38,701
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.		\$38,701

2015 Rollback Tax Rate Worksheet (continued)

Campbell 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.	\$70,127,231
35.	2015 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$0.055186/\$100
36.	2015 rollback tax rate. Add lines 27 and 35.	\$1.095186/\$100

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

Entity Name: Campbell ISD

Date: 08/26/2019

1. 2014 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$69,437,421
2. 2014 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.100900
3. Taxes refunded for years preceding tax year 2014. Enter line 13 of the Effective Tax Rate Worksheet.	\$1,557
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$765,994
5. 2015 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$70,127,231
6. 2015 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	1.024383
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.	\$718,371
8. Last year's total levy. Sum of line 4 for all funds.	\$765,994
9. 2015 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$718,371
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(47,623)

Campbell 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 \$885,973.	Additional Tax Levy Compared to <u>effective tax rate levy</u> of \$823,640
Last Year's Tax Rate	1.100900	\$877,300	\$-8,673	\$53,659
Rollback Tax Rate	1.095186	\$873,293	\$-12,680	\$49,652
Proposed Tax Rate	1.090000	\$869,656	\$-16,317	\$46,015

Last Year Tax Rate Increase in Cents per \$100

0.00	1.100900	877,300	-8,673	53,659
0.50	1.105900	880,806	-5,167	57,166
1.00	1.110900	884,312	-1,660	60,672
1.50	1.115900	887,819	1,846	64,178
2.00	1.120900	891,325	5,353	67,685
2.50	1.125900	894,831	8,859	71,191
3.00	1.130900	898,338	12,365	74,697
3.50	1.135900	901,844	15,872	78,204
4.00	1.140900	905,351	19,378	81,710
4.50	1.145900	908,857	22,884	85,217
5.00	1.150900	912,363	26,391	88,723
5.50	1.155900	915,870	29,897	92,229
6.00	1.160900	919,376	33,403	95,736
6.50	1.165900	922,882	36,910	99,242
7.00	1.170900	926,389	40,416	102,748
7.50	1.175900	929,895	43,923	106,255
8.00	1.180900	933,401	47,429	109,761
8.50	1.185900	936,908	50,935	113,267
9.00	1.190900	940,414	54,442	116,774
9.50	1.195900	943,921	57,948	120,280
10.00	1.200900	947,427	61,454	123,786
10.50	1.205900	950,933	64,961	127,293
11.00	1.210900	954,440	68,467	130,799
11.50	1.215900	957,946	71,973	134,306
12.00	1.220900	961,452	75,480	137,812
12.50	1.225900	964,959	78,986	141,318
13.00	1.230900	968,465	82,493	144,825
13.50	1.235900	971,971	85,999	148,331
14.00	1.240900	975,478	89,505	151,837
14.50	1.245900	978,984	93,012	155,344

- 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

SCA - CAMPBELL ISD
Grand Totals

Property Count: 2,260

7/24/2015

3:28:33PM

Land		Value		
Homesite:		6,354,275		
Non Homesite:		12,051,730		
Ag Market:		54,771,042		
Timber Market:		0	Total Land	(+) 73,177,047
Improvement		Value		
Homesite:		61,250,198		
Non Homesite:		14,054,557	Total Improvements	(+) 75,304,755
Non Real		Count	Value	
Personal Property:	91		10,738,515	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 10,738,515
			Market Value	= 159,220,317
Ag		Non Exempt	Exempt	
Total Productivity Market:	54,771,042		0	
Ag Use:	1,782,130		0	Productivity Loss (-) 52,988,912
Timber Use:	0		0	Appraised Value = 106,231,405
Productivity Loss:	52,988,912		0	Homestead Cap (-) 1,030,829
				Assessed Value = 105,200,576
				Total Exemptions Amount (Breakdown on Next Page) (-) 20,195,167
				Net Taxable = 85,005,409

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	2,158,418	1,420,067	13,441.60	14,275.73	34	
OV65	20,440,214	14,147,921	108,095.13	114,348.47	266	
Total	22,598,632	15,567,988	121,536.73	128,624.20	300	Freeze Taxable (-) 15,567,988
Tax Rate	1.100900					
						Freeze Adjusted Taxable = 69,437,421

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 885,973.30 = 69,437,421 * (1.100900 / 100) + 121,536.73

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

2015 CERTIFIED TOTALS

Property Count: 2,234

SCA - CAMPBELL ISD
Grand Totals

7/20/2015

3:27:02PM

Land		Value			
Homesite:		6,822,290			
Non Homesite:		12,819,350			
Ag Market:		54,604,712			
Timber Market:		0	Total Land	(+) 74,246,352	
Improvement		Value			
Homesite:		61,768,357			
Non Homesite:		15,145,205	Total Improvements	(+) 76,913,562	
Non Real		Count	Value		
Personal Property:	93		11,025,321		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 11,025,321
			Market Value	=	162,185,235
Ag		Non Exempt	Exempt		
Total Productivity Market:	54,604,712		0		
Ag Use:	1,782,330		0	Productivity Loss	(-) 52,822,382
Timber Use:	0		0	Appraised Value	= 109,362,853
Productivity Loss:	52,822,382		0	Homestead Cap	(-) 861,491
				Assessed Value	= 108,501,362
				Total Exemptions Amount	(-) 25,474,932
				(Breakdown on Next Page)	
				Net Taxable	= 83,026,430

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	1,788,305	904,863	8,995.69	11,495.12	31			
OV65	19,942,223	11,959,406	96,273.37	110,637.30	255			
Total	21,730,528	12,864,269	105,269.06	122,132.42	286	Freeze Taxable	(-) 12,864,269	
Tax Rate	1.100900							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	98,160	34,930	0	34,930	3			
Total	98,160	34,930	0	34,930	3	Transfer Adjustment	(-) 34,930	
						Freeze Adjusted Taxable	= 70,127,231	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 877,299.75 = 70,127,231 * (1.100900 / 100) + 105,269.06

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

2015 CERTIFIED TOTALS

Property Count: 2,234

SCA - CAMPBELL ISD
Effective Rate Assumption

7/20/2015 3:27:15PM

New Value

TOTAL NEW VALUE MARKET: \$1,921,600
TOTAL NEW VALUE TAXABLE: \$1,809,160

New Exemptions

Exemption	Description	Count		
EX-XR	11.30 Nonprofit water or wastewater corporati	1	2014 Market Value	\$3,870
EX-XV	Other Exemptions (including public property, re	5	2014 Market Value	\$14,900
EX366	HB366 Exempt	2	2014 Market Value	\$30,000
ABSOLUTE EXEMPTIONS VALUE LOSS				\$48,770

Exemption	Description	Count	Exemption Amount
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	1	\$2,980
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$29,570
HS	Homestead	16	\$280,255
OV65	Over 65	11	\$61,202
PARTIAL EXEMPTIONS VALUE LOSS			\$374,007
NEW EXEMPTIONS VALUE LOSS			\$422,777

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
HS	Homestead	595	\$5,473,376
INCREASED EXEMPTIONS VALUE LOSS			\$5,473,376

TOTAL EXEMPTIONS VALUE LOSS \$5,896,153

New Ag / Timber Exemptions

2014 Market Value \$114,945 Count: 4
2015 Ag/Timber Use \$2,030
NEW AG / TIMBER VALUE LOSS \$112,915

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
638	\$84,025	\$23,904	\$60,121
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
43	\$56,953	\$24,548	\$32,405

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 SCA									
2010	38.20	0.86	39.06	0.00	0.00	0.00	0.00	0.00	39.06
2011	187.10	7.95	195.05	0.00	0.00	0.00	0.00	0.00	195.05
2012	93.94	4.54	98.48	16.35	0.80	8.56	0.00	0.00	124.19
2013	1,172.04	52.73	1,224.77	55.89	2.52	48.77	0.00	0.00	1,331.95
2014	1,681.62	98.87	1,780.49	2.02	0.12	0.00	0.00	0.00	1,782.63
Total For SCA	3,172.90	164.95	3,337.85	74.26	3.44	57.33	0.00	0.00	3,472.88
Grand Totals	3,172.90	164.95	3,337.85	74.26	3.44	57.33	0.00	0.00	3,472.88

(1,491) (1,557)

2014
M&O = 1.04
I&S = 0.0609

1.1009



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 Ceilir
DP	Disability	Yes
DV1	Disabled Veterans 10% - 29%	No
DV2	Disabled Veterans 30% - 49%	No
DV4	Disabled Veterans 70% - 1...	No
DV46	Disabled Veterans 60% - 69%	No

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
Maintenance + Operations	1,312,639.
Interest + Sinking	143,625.

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
General Obligation Bond Series 2001	\$ 48,091.	\$ 7,092.	\$ 1,500	\$ 56,683.

- Total outstanding unpaid bonded indebtedness \$ 149,294. (outstanding principal)

Total required for 2015 debt service	\$ 56,683
- Amount (if any) paid from funds listed in Schedule A	\$ —
- Amount (if any) paid from other resources	\$ 17,982
- Excess collections last year	\$ —
= Total to be paid from taxes in 2015	\$ 38,701.
+ Amount added in anticipation that the unit will collect only 100% of its taxes in 2015	\$ —
= Total Debt Levy	\$ 56,683

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	\$ 1.04000	\$ 0.06090	\$ 1.10090	\$ 2492	\$ 6740
Rate to Maintain Same Operations Revenue & Pay Debt Service	\$ 1.02167	\$ 0.05402	\$ 1.07569	\$ 2525	\$ 6983
Proposed Rate	\$ 1.04000	\$ 0.05000	\$ 1.09000	\$ 2594	\$ 7173

*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

DATE

Cristof...
8/10/15