

2016 Effective Tax Rate Worksheet

Campbell ISD

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

1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2).	\$82,262,610
2.	2015 tax ceilings and Chapter 313 limitations. A. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹ \$14,033,690 B. Enter 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations (M&O) taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.) ² \$0 C. Add A and B. \$14,033,690	\$14,033,690
3.	Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$68,228,920
4.	2015 total adopted tax rate. (School districts with an applicable Chapter 313 limitation agreement will do a two step process using the adopted M&O rate and debt rate separately).	1.090000/\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A: \$0	\$0
6.	2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$68,228,920
7.	2015 taxable value of property in territory the school deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory.	\$6,240

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(6)

2016 Effective Tax Rate Worksheet (continued)

Campbell ISD

8.	<p>2015 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions.</p> <p>A. Absolute exemptions. Use 2015 market value: \$1,390</p> <p>B. Partial exemptions. 2016 exemption amount, or 2016 percentage exemption times 2015 value: + \$512,092</p> <p>C. Value loss. Total of A and B:</p>	\$513,482
9.	<p>2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015.</p> <p>A. 2015 market value: \$744,607</p> <p>B. 2016 productivity or special appraised value: - \$30,700</p> <p>C. Value loss. Subtract B from A:</p>	\$713,907
10.	<p>Total adjustments for lost value. Add lines 7, 8C, and 9C.</p>	\$1,233,629
11.	<p>2015 adjusted taxable value. Subtract line 10 from line 6.</p>	\$66,995,291
12.	<p>Adjusted 2015 taxes. Multiply line 4 times line 11 and divide by \$100.</p>	\$730,248
13.	<p>Taxes refunded for years preceding tax year 2015: Enter the amount of taxes refunded by the district for tax years preceding tax year 2015. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015.</p>	\$1,562
14.	<p>Adjusted 2015 taxes with refunds. Add lines 12 and 13.</p>	\$731,810
15.	<p>Total 2016 taxable value on the 2016 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 17). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values only:³ \$90,466,811</p> <p>B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0</p> <p>C. Total 2016 value. Subtract B from A.</p>	\$90,466,811

2016 Effective Tax Rate Worksheet (continued)

Campbell ISD

16.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2016 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.</p>	\$0	
	<p>B. 2016 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value.</p>	\$0	
	<p>C. Total value under protest or not certified. Add A and B.</p>		\$0
17.	<p>2016 tax ceilings and Chapter 313 limitations.</p> <p>A. Enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.⁴</p>	\$14,867,334	
	<p>B. Enter 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advice of your legal counsel.)⁵</p>	\$0	
	<p>C. Add A and B.</p>		\$14,867,334

⁴ Tex. Tax Code § 26.012(6)(A)(i)

⁵ Tex. Tax Code § 26.012(6)(A)(ii)

2016 Effective Tax Rate Worksheet (concluded)

Campbell ISD

18.	2016 total taxable value. Add lines 15C and 16C. Subtract line 17.	\$75,599,477
19.	Total 2016 taxable value of properties in territory annexed after January 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed by the school district.	\$0
20.	Total 2016 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2015. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2015 and be located in a new improvement.	\$1,388,220
21.	Total adjustments to the 2016 taxable value. Add lines 19 and 20.	\$1,388,220
22.	2016 adjusted taxable value. Subtract line 21 from line 18.	\$74,211,257
23.	2016 effective tax rate. Divide lines 14 by line 22 and multiply by \$100.	\$0.986117/\$100
24.	2016 effective tax rate for ISDs with Chapter 313 Limitations. Add together the effective tax rates for M&O and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement.	\$0.000000

2016 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.	Multiply line 25 times .6667	\$0.000000/\$100
27.	2016 rollback M&O rate. Use the lesser of the M&O rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B). \$1.040000	\$1.040000/\$100
28.	Total 2016 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the school district's budget as M&O expenses. A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. \$59,075 B: If using unencumbered funds, subtract unencumbered fund amount used from total debt. -\$0 C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$16,019 D: Total: Subtract B and C from A.	\$43,056
29.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
30.	Adjusted 2016 debt. Subtract line 29 from line 28D.	\$43,056
31.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
32.	2016 debt adjusted for collections. Divide line 30 by line 31.	\$43,056
33.	2016 total taxable value. Enter amount on line 18.	\$75,599,477
34.	2016 debt tax rate. Divide line 32 by line 33 and multiply by \$100.	\$0.056952/\$100
35.	2016 rollback tax rate. Add lines 27 and 34.	\$1.096952/\$100

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

Entity Name: Campbell ISD

Date: 08/11/2016

1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$68,228,920
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	1.090000
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$1,562
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$745,257
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$75,599,477
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.986117
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$745,499
8. Last year's total levy. Sum of line 4 for all funds.	\$745,257
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$745,499
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$242

Campbell ISD Tax Rate Recap for 2016 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 \$848,613.	Additional Tax Levy Compared to <u>effective tax rate levy</u> of \$849,100
Last Year's Tax Rate	1.090000	\$927,635	\$79,022	\$78,535
Rollback Tax Rate	1.096952	\$932,891	\$84,278	\$83,791
Proposed Tax Rate	0.000000	\$103,601	\$-745,012	\$-745,499

Last Year Tax Rate Increase in Cents per \$100

0.00	1.090000	927,635	79,022	78,535
0.50	1.095000	931,415	82,802	82,315
1.00	1.100000	935,195	86,582	86,095
1.50	1.105000	938,975	90,362	89,875
2.00	1.110000	942,755	94,142	93,655
2.50	1.115000	946,535	97,922	97,435
3.00	1.120000	950,315	101,702	101,215
3.50	1.125000	954,095	105,482	104,995
4.00	1.130000	957,875	109,262	108,775
4.50	1.135000	961,655	113,042	112,555
5.00	1.140000	965,435	116,822	116,335
5.50	1.145000	969,215	120,602	120,115
6.00	1.150000	972,995	124,382	123,895
6.50	1.155000	976,775	128,162	127,675
7.00	1.160000	980,555	131,942	131,455
7.50	1.165000	984,335	135,722	135,235
8.00	1.170000	988,115	139,502	139,015
8.50	1.175000	991,895	143,282	142,795
9.00	1.180000	995,675	147,062	146,575
9.50	1.185000	999,455	150,842	150,355
10.00	1.190000	1,003,235	154,622	154,134
10.50	1.195000	1,007,015	158,402	157,914
11.00	1.200000	1,010,795	162,181	161,694
11.50	1.205000	1,014,575	165,961	165,474
12.00	1.210000	1,018,355	169,741	169,254
12.50	1.215000	1,022,135	173,521	173,034
13.00	1.220000	1,025,915	177,301	176,814
13.50	1.225000	1,029,695	181,081	180,594
14.00	1.230000	1,033,475	184,861	184,374
14.50	1.235000	1,037,255	188,641	188,154

- 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.

2015 CERTIFIED TOTALS

Property Count: 2,231

SCA - CAMPBELL ISD
Grand Totals

7/26/2016

2:30 53PM

Land		Value		
Homesite:		6,875,100		
Non Homesite:		12,560,750		
Ag Market:		54,805,562		
Timber Market:		0	Total Land	(+) 74,241,412
Improvement		Value		
Homesite:		61,952,507		
Non Homesite:		14,957,285	Total Improvements	(+) 76,909,792
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	= 162,176,525
Ag	Non Exempt	Exempt		
Total Productivity Market:	54,805,562	0		
Ag Use:	1,791,230	0	Productivity Loss	(-) 53,014,332
Timber Use:	0	0	Appraised Value	= 109,162,193
Productivity Loss:	53,014,332	0		
			Homestead Cap	(-) 937,339
			Assessed Value	= 108,224,854
			Total Exemptions Amount (Breakdown on Next Page)	(-) 25,962,244
			Net Taxable	= 82,262,610

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,693,895	845,453	7,568.90	8,167.77	30		
OV65	21,922,759	13,188,237	97,349.12	99,204.63	283		
Total	23,616,654	14,033,690	104,918.02	107,372.40	313	Freeze Taxable	(-) 14,033,690
Tax Rate	1.090000						
						Freeze Adjusted Taxable	= 68,228,920

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 848,613.25 = 68,228,920 * (1.090000 / 100) + 104,918.02

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

2016 CERTIFIED TOTALS

Property Count: 2,215

SCA - CAMPBELL ISD
Grand Totals

7/19/2016 2:40:17PM

Land		Value			
Homesite:		7,712,634			
Non Homesite:		13,229,310			
Ag Market:		57,299,692			
Timber Market:		0	Total Land	(+) 78,241,636	
Improvement		Value			
Homesite:		67,062,339			
Non Homesite:		25,252,229	Total Improvements	(+) 92,314,568	
Non Real		Count	Value		
Personal Property:	95		10,730,224		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 10,730,224
				Market Value	= 181,286,428
Ag		Non Exempt	Exempt		
Total Productivity Market:		57,299,692	0		
Ag Use:		1,841,310	0	Productivity Loss	(-) 55,458,382
Timber Use:		0	0	Appraised Value	= 125,828,046
Productivity Loss:		55,458,382	0	Homestead Cap	(-) 1,493,800
				Assessed Value	= 124,334,246
				Total Exemptions Amount (Breakdown on Next Page)	(-) 33,867,435
				Net Taxable	= 90,466,811

Freeze	Assessed	Taxable	Actual Tax	Celling	Count			
DP	1,537,648	798,733	6,670.97	6,920.91	28			
OV65	22,425,032	14,068,601	96,930.39	98,549.08	269			
Total	23,962,680	14,867,334	103,601.36	105,469.99	297	Freeze Taxable	(-) 14,867,334	
Tax Rate	1.090000							
							Freeze Adjusted Taxable	= 75,599,477

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 927,635.66 = 75,599,477 * (1.090000 / 100) + 103,601.36

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

2016 CERTIFIED TOTALS

Property Count: 2,215

SCA - CAMPBELL ISD
Effective Rate Assumption

7/19/2016 2:37:42PM

New Value

TOTAL NEW VALUE MARKET: \$3,940,460
TOTAL NEW VALUE TAXABLE: \$1,388,220

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	4	2015 Market Value	\$1,390
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,390

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	2	\$16,420
DVHS	Disabled Veteran Homestead	2	\$115,210
HS	Homestead	23	\$342,605
OV65	Over 65	7	\$27,857
PARTIAL EXEMPTIONS VALUE LOSS		36	\$512,092
NEW EXEMPTIONS VALUE LOSS			\$513,482

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$513,482

New Ag / Timber Exemptions

2015 Market Value \$744,607 Count: 13
2016 Ag/Timber Use \$30,700
NEW AG / TIMBER VALUE LOSS \$713,907

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1	\$108,780	\$6,240

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
646	\$90,747	\$24,600	\$66,147
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
42	\$60,817	\$25,164	\$35,653

Refund Paid Totals Report

Date Range: 10/1/2015 - 7/25/2016

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
Entity Code SCA									
2008	173.48	8.78	182.26	1.57	0.08	0.00	0.00	0.00	183.91
2009	17.47	0.95	18.42	1.57	0.09	0.00	0.00	0.00	20.08
2010	234.23	10.32	244.55	0.00	0.00	0.00	0.00	0.00	244.55
2011	57.09	2.42	59.51	0.00	0.00	0.00	0.00	0.00	59.51
2012	124.80	6.04	130.84	0.00	0.00	0.00	0.00	0.00	130.84
2013	155.27	6.99	162.26	7.32	0.32	5.92	0.00	0.00	175.82
2014	722.69	42.32	765.01	0.00	0.00	0.00	0.00	0.00	765.01
2015	7,837.65	377.58	8,215.23	41.80	2.00	0.00	0.00	0.00	8,258.83
Total For SCA	9,322.68	455.40	9,778.08	52.00	2.49	5.92	0.00	0.00	9,838.55
Grand Totals	9,322.68	455.40	9,778.08	52.00	2.49	5.92	0.00	0.00	9,838.55
	<u>1,485.0</u>		<u>1,562.85</u>						

Entity: (395134) SCA - 2015 Tax Rates ✖

Tax Rates/Exemptions **P&I Schedule**

Tax Year: 2015

Collection Option:

Bill Create Date: 10/12/2015

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: 1.040000 Protected I & S: 0.000000

I & S: 0.050000 Sales Tax Rate: 0.000000

Total: 1.090000 Weed Control: 0.000000

Exemptions

Type	Description	Freeze Ceil
DP	Disability	Yes
DPS	DISABLED Surviving Spou...	Yes
DV1	Disabled Veterans 10% - 29%	No
DV1S	Disabled Veterans Survivin...	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	1,715,002.
Interest & Sinking	149,416.

Schedule B - 2016 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 2004	\$ 53,005.	\$ 4570.	\$ 1,500	\$ 59,075

Total outstanding unpaid bonded indebtedness \$ 101,203.00 - (principal)

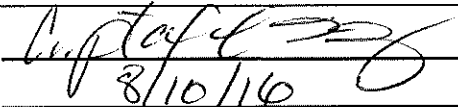
Total required for 2016 debt service	\$ 59,075
- Amount (if any) paid from funds listed in Schedule A	\$ -
- Amount (if any) paid from other resources	\$ 16,019.
- Excess collections last year	\$ -
= Total to be paid from taxes in 2016	\$ 43,056
+ Amount added in anticipation that the unit will collect only 100% of its taxes in 2016	\$ -
= Total Debt Levy	\$ 59,075

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	\$ 0.05000	\$ 1.09000	\$ 2686	\$ 7136
Rate to Maintain Same Operations Revenue & Pay Debt Service	\$ 1.04505	\$ 0.05582	\$ 1.10087	\$ 2852	\$ 7364
Proposed Rate	\$ 1.04000	\$ 0.04000	\$ 1.08000	\$ 2934	\$ 7328

*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 these 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 8/10/14