

2018 Tax Rate Calculation Worksheet

CITY OF EVANT

Effective Tax Rate (No New Taxes) CITY OF EVANT

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

1.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude 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	\$15,050,065
2.	2017 tax ceilings. Counties, Cities and Junior College Districts. Enter 2017 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2017 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2017 adjusted taxable value. Subtract line 2 from line 1.	\$15,050,065
4.	2017 total adopted tax rate.	\$0.580500/\$100
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB values: \$0 B. 2017 values resulting from final court decisions: - \$0 C. 2017 value loss. Subtract B from A. ³	\$0
6.	2017 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$15,050,065
7.	2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)

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8.	<p>2017 taxable value lost because property first qualified for an exemption in 2017. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the 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.</p> <p>A. Absolute exemptions. Use 2017 market value: \$0</p> <p>B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$78,720</p> <p>C. Value loss. Add A and B.⁵</p>	\$78,720
9.	<p>2017 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2018. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017.</p> <p>A. 2017 market value: \$0</p> <p>B. 2018 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁶</p>	\$0
10.	<p>Total adjustments for lost value. Add lines 7, 8C and 9C.</p>	\$78,720
11.	<p>2017 adjusted taxable value. Subtract line 10 from line 6.</p>	\$14,971,345
12.	<p>Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100.</p>	\$86,908
13.	<p>Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2017. This line applies only to tax years preceding tax year 2017.⁷</p>	\$0
14.	<p>Taxes in tax increment financing (TIF) for tax year 2017. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0".⁸</p>	\$0
15.	<p>Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14.⁹</p>	\$86,908
16.	<p>Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only: \$15,326,366</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2018 Tax Rate Calculation Worksheet (continued)

CITY OF EVANT

<p>16. (cont.)</p>	<p>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</p> <p>D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 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</p> <p>E. Total 2018 value. Add A and B, then subtract C and D.</p>	<p align="right">\$15,326,366</p>
<p>17.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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 \$0</p> <p>B. 2018 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 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2018 Tax Rate Calculation Worksheet (continued)

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17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
18.	2018 tax ceilings. Counties, cities and junior colleges 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 2017 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2018 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$15,326,366
20.	Total 2018 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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 January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$98,960
22.	Total adjustments to the 2018 taxable value. Add lines 20 and 21.	\$98,960
23.	2018 adjusted taxable value. Subtract line 22 from line 19.	\$15,227,406
24.	2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.5707/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

Rollback Tax Rate CITY OF EVANT

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.

26.	2017 maintenance and operations (M&O) tax rate.	\$0.580500/\$100
27.	2017 adjusted taxable value. Enter the amount from line 11.	\$14,971,345
28.	2017 M&O taxes.	
	A. Multiply line 26 by line 27 and divide by \$100.	\$86,908
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ \$0
	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 units, enter "0."	+ \$0
	D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- \$0

Rollback Tax Rate (continued) CITY OF EVANT

<p>28. (cont.)</p>	<p>E. Taxes refunded for years preceding tax year 2017: 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 2017. This line applies only to tax years preceding tax year 2017. + \$0</p> <p>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</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$86,908</p>	
<p>29.</p>	<p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	<p align="right">\$15,227,406</p>
<p>30.</p>	<p>2018 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	<p align="right">\$0.5707/\$100</p>
<p>31.</p>	<p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p>	<p align="right">\$0.6163/\$100</p>

Rollback Tax Rate (continued) CITY OF EVANT

32.	<p>Total 2018 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 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</p>	
33.	<p>Certified 2017 excess debt collections. Enter the amount certified by the collector.</p>	\$0
34.	<p>Adjusted 2018 debt. Subtract line 33 from line 32D.</p>	\$0
35.	<p>Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	95.000000%
36.	<p>2018 debt adjusted for collections. Divide line 34 by line 35.</p>	\$0
37.	<p>2018 total taxable value. Enter the amount on line 19.</p>	\$15,326,366
38.	<p>2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.0000/\$100
39.	<p>2018 rollback tax rate. Add lines 31 and 38.</p>	\$0.6163/\$100
40.	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.</p>	\$/\$100

Additional Sales Tax to Reduce Property Taxes CITY OF EVANT

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.

41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, 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 2017, skip this line.	\$0
42.	<p>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</p> <p>Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.²²</p> <p align="center">-OR-</p> <p>Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
43.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$15,326,366
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0000/\$100
45.	2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5707/\$100
46.	<p>2018 effective tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract line 44 from line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.</p>	\$0.5707/\$100
47.	2018 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.6163/\$100
48.	2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.6163/\$100

20 Tex. Tax Code § 26.041(d)

21 Tex. Tax Code § 26.041(i)

22 Tex. Tax Code § 26.041(d)

23 Tex. Tax Code § 26.04(c)

24 Tex. Tax Code § 26.04(c)

Additional Rollback Protection for Pollution Control CITY OF EVANT

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.

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.	2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$15,326,366
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2018 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 (units with the additional sales tax).	\$0.6163/\$100

25 Tex. Tax Code § 26.045(d)

26 Tex. Tax Code § 26.045(i)

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)	\$0.5707
Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.6163
Rollback Tax Rate Adjusted for Pollution Control (Line 52)	\$0.6163/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

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

Entity Name: CITY OF EVANT

Date: 09/30/2019

1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$15,050,065
2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.580500
3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$87,366
5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$15,326,366
6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.570700
7. 2018 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$87,468
8. Last year's total levy. Sum of line 4 for all funds.	\$87,366
9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$87,468
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$102

CITY OF EVANT
Tax Rate Recap for 2018 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 87,366	Additional Tax Levy Compared to effective tax rate levy of 87,468
Last Year's Tax Rate	0.580500	\$88,970	\$1,604	\$1,502
Effective Tax Rate	0.570700	\$87,468	\$102	\$0
Notice & Hearing Limit*	0.570700	\$87,468	\$102	\$0
Rollback Tax Rate	0.616300	\$94,456	\$7,091	\$6,989
Proposed Tax Rate	0.000000	\$0	\$-87,366	\$-87,468

Effective Tax Rate Increase in Cents per \$100

0.00	0.570700	87,468	102	0
0.50	0.575700	88,234	868	766
1.00	0.580700	89,000	1,635	1,533
1.50	0.585700	89,767	2,401	2,299
2.00	0.590700	90,533	3,167	3,065
2.50	0.595700	91,299	3,934	3,832
3.00	0.600700	92,065	4,700	4,598
3.50	0.605700	92,832	5,466	5,364
4.00	0.610700	93,598	6,232	6,131
4.50	0.615700	94,364	6,999	6,897
5.00	0.620700	95,131	7,765	7,663
5.50	0.625700	95,897	8,531	8,430
6.00	0.630700	96,663	9,298	9,196
6.50	0.635700	97,430	10,064	9,962
7.00	0.640700	98,196	10,830	10,728
7.50	0.645700	98,962	11,597	11,495
8.00	0.650700	99,729	12,363	12,261
8.50	0.655700	100,495	13,129	13,027
9.00	0.660700	101,261	13,896	13,794
9.50	0.665700	102,028	14,662	14,560
10.00	0.670700	102,794	15,428	15,326
10.50	0.675700	103,560	16,195	16,093
11.00	0.680700	104,327	16,961	16,859
11.50	0.685700	105,093	17,727	17,625
12.00	0.690700	105,859	18,494	18,392
12.50	0.695700	106,626	19,260	19,158
13.00	0.700700	107,392	20,026	19,924
13.50	0.705700	108,158	20,793	20,691
14.00	0.710700	108,924	21,559	21,457
14.50	0.715700	109,691	22,325	22,223

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

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

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

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

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

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

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

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

2018 Property Tax Rates in CITY OF EVANT

This notice concerns 2018 property tax rates for CITY OF EVANT. It presents information about three tax rates. Last year's tax rate is the actual 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 can start tax 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.

Last year's tax rate:

Last year's operating taxes	\$86,909
Last year's debt taxes	\$0
Last year's total taxes	\$86,909
Last year's tax base	\$14,971,345
Last year's total tax rate	0.580500/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$86,908
÷ This year's adjusted tax base (after subtracting value of new property)	\$15,227,406
= This year's effective tax rate	0.570700/\$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 health care expenditures)	\$86,908
÷ This year's adjusted tax base	\$15,227,406
= This year's effective operating rate	0.570700/\$100
× 1.08 = this year's maximum operating rate	0.616300/\$100
+ This year's debt rate	0.000000/\$100
= This year's rollback rate	0.616300/\$100

Statement of Increase/Decrease

If CITY OF EVANT adopts a 2018 tax rate equal to the effective tax rate of 0.570700 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 102.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 119 EAST HENRY STREET, HAMILTON, TX 76531.

Name of person preparing this notice: DOYLE ROBERTS

Title: CHIEF APPRAISER

Date prepared: July 25, 2018