

2018 Tax Rate Calculation Worksheet

RAINS COUNTY EMERGENCY SERVICE DIST

Effective Tax Rate (No New Taxes) RAINS COUNTY EMERGENCY SERVICE DIST

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.

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| 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 | \$671,426,591 |
| 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. | \$671,426,591 |
| 4. 2017 total adopted tax rate. | \$0.100000/\$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. | \$671,426,591 |
| 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)
RAINS COUNTY EMERGENCY SERVICE DIST

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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: \$147,550</p> <p>B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: + \$2,574,148</p> <p>C. Value loss. Add A and B.⁵</p> | \$2,721,698 |
| 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: \$1,656,792</p> <p>B. 2018 productivity or special appraised value: - \$58,779</p> <p>C. Value loss. Subtract B from A.⁶</p> | \$1,598,013 |
| 10. | Total adjustments for lost value. Add lines 7, 8C and 9C. | \$4,319,711 |
| 11. | 2017 adjusted taxable value. Subtract line 10 from line 6. | \$667,106,880 |
| 12. | Adjusted 2017 taxes. Multiply line 4 by line 11 and divide by \$100. | \$667,106 |
| 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> | \$1,166 |
| 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. | Adjusted 2017 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹ | \$668,272 |
| 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: \$713,689,842</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)
RAINS COUNTY EMERGENCY SERVICE DIST

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| 16. (cont.) | <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. \$713,689,842</p> |
| 17. | <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)
RAINS COUNTY EMERGENCY SERVICE DIST

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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. | \$713,689,842 |
| 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 | \$21,433,419 |
| 22. | Total adjustments to the 2018 taxable value. Add lines 20 and 21. | \$21,433,419 |
| 23. | 2018 adjusted taxable value. Subtract line 22 from line 19. | \$692,256,423 |
| 24. | 2018 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸ | \$0.0965/\$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 RAINS COUNTY EMERGENCY SERVICE DIST

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.

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| 26. | 2017 maintenance and operations (M&O) tax rate. | \$0.100000/\$100 |
| 27. | 2017 adjusted taxable value. Enter the amount from line 11. | \$667,106,880 |
| 28. | <p>2017 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$667,106</p> <p>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</p> <p>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</p> <p>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</p> | |

Rollback Tax Rate (continued) RAINS COUNTY EMERGENCY SERVICE DIST

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| <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. + \$1,166</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. \$668,272</p> | |
| <p>29.</p> | <p>2018 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p> | <p align="right">\$692,256,423</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">\$0.0965/\$100</p> |
| <p>31.</p> | <p>2018 rollback maintenance and operation rate. Multiply line 30 by 1.08.</p> | <p align="right">\$0.1042/\$100</p> |

Rollback Tax Rate (continued) RAINS COUNTY EMERGENCY SERVICE DIST

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| <p>32.</p> | <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> | |
| <p>33.</p> | <p>Certified 2017 excess debt collections. Enter the amount certified by the collector.</p> | <p align="right">\$0</p> |
| <p>34.</p> | <p>Adjusted 2018 debt. Subtract line 33 from line 32D.</p> | <p align="right">\$0</p> |
| <p>35.</p> | <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> | <p align="right">100.000000%</p> |
| <p>36.</p> | <p>2018 debt adjusted for collections. Divide line 34 by line 35.</p> | <p align="right">\$0</p> |
| <p>37.</p> | <p>2018 total taxable value. Enter the amount on line 19.</p> | <p align="right">\$713,689,842</p> |
| <p>38.</p> | <p>2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p> | <p align="right">\$0.0000/\$100</p> |
| <p>39.</p> | <p>2018 rollback tax rate. Add lines 31 and 38.</p> | <p align="right">\$0.1042/\$100</p> |
| <p>40.</p> | <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> | <p align="right">\$/ \$100</p> |

**Additional Sales Tax to Reduce Property Taxes RAINS COUNTY EMERGENCY SERVICE
DIST**

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.

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| 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. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 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 style="text-align: center;">-OR-</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. | \$0 |
| 43. | 2018 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> . | \$713,689,842 |
| 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> . | \$0.0965/\$100 |
| 46. | 2018 effective tax rate, adjusted for sales tax. 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. | \$0.0965/\$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. | \$0.1042/\$100 |
| 48. | 2018 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47. | \$0.1042/\$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 RAINS COUNTY EMERGENCY
SERVICE DIST**

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.

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| 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> . | \$713,689,842 |
| 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). | \$0.1042/\$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.

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|------------------------------------------------------------------------------------------|----------------|
| Effective Tax Rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax) | \$0.0965 |
| Rollback Tax Rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax) | \$0.1042 |
| Rollback Tax Rate Adjusted for Pollution Control (Line 52) | \$0.1042/\$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: RAINS COUNTY EMERGENCY SERVICE DIST

Date: 08/06/2019

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| 1. 2017 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet. | \$671,426,591 |
| 2. 2017 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet. | 0.100000 |
| 3. Taxes refunded for years preceding tax year 2017. Enter line 13 of the Effective Tax Rate Worksheet. | \$1,166 |
| 4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3. | \$672,593 |
| 5. 2018 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet. | \$713,689,842 |
| 6. 2018 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet. | 0.096500 |
| 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. | \$688,711 |
| 8. Last year's total levy. Sum of line 4 for all funds. | \$672,593 |
| 9. 2018 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds. | \$688,711 |
| 10. Tax Increase (Decrease). Subtract Line 8 from Line 9. | \$16,118 |

RAINS COUNTY EMERGENCY SERVICE DIST

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 671,427 | Additional Tax Levy Compared to effective tax rate levy of 688,711 |
|-------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------|
| Last Year's Tax Rate | 0.100000 | \$713,690 | \$42,263 | \$24,979 |
| Effective Tax Rate | 0.096500 | \$688,711 | \$17,284 | \$0 |
| Notice & Hearing Limit* | 0.096500 | \$688,711 | \$17,284 | \$0 |
| Rollback Tax Rate | 0.104200 | \$743,665 | \$72,238 | \$54,954 |
| Proposed Tax Rate | 0.100000 | \$713,690 | \$42,263 | \$24,979 |

Effective Tax Rate Increase in Cents per \$100

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|-------|----------|-----------|-----------|-----------|
| 0.00 | 0.096500 | 688,711 | 17,284 | 0 |
| 0.50 | 0.101500 | 724,395 | 52,969 | 35,684 |
| 1.00 | 0.106500 | 760,080 | 88,653 | 71,369 |
| 1.50 | 0.111500 | 795,764 | 124,338 | 107,053 |
| 2.00 | 0.116500 | 831,449 | 160,022 | 142,738 |
| 2.50 | 0.121500 | 867,133 | 195,707 | 178,422 |
| 3.00 | 0.126500 | 902,818 | 231,391 | 214,107 |
| 3.50 | 0.131500 | 938,502 | 267,076 | 249,791 |
| 4.00 | 0.136500 | 974,187 | 302,760 | 285,476 |
| 4.50 | 0.141500 | 1,009,871 | 338,445 | 321,160 |
| 5.00 | 0.146500 | 1,045,556 | 374,129 | 356,845 |
| 5.50 | 0.151500 | 1,081,240 | 409,814 | 392,529 |
| 6.00 | 0.156500 | 1,116,925 | 445,498 | 428,214 |
| 6.50 | 0.161500 | 1,152,609 | 481,183 | 463,898 |
| 7.00 | 0.166500 | 1,188,294 | 516,867 | 499,583 |
| 7.50 | 0.171500 | 1,223,978 | 552,551 | 535,267 |
| 8.00 | 0.176500 | 1,259,663 | 588,236 | 570,952 |
| 8.50 | 0.181500 | 1,295,347 | 623,920 | 606,636 |
| 9.00 | 0.186500 | 1,331,032 | 659,605 | 642,321 |
| 9.50 | 0.191500 | 1,366,716 | 695,289 | 678,005 |
| 10.00 | 0.196500 | 1,402,401 | 730,974 | 713,690 |
| 10.50 | 0.201500 | 1,438,085 | 766,658 | 749,374 |
| 11.00 | 0.206500 | 1,473,770 | 802,343 | 785,059 |
| 11.50 | 0.211500 | 1,509,454 | 838,027 | 820,743 |
| 12.00 | 0.216500 | 1,545,139 | 873,712 | 856,428 |
| 12.50 | 0.221500 | 1,580,823 | 909,396 | 892,112 |
| 13.00 | 0.226500 | 1,616,507 | 945,081 | 927,797 |
| 13.50 | 0.231500 | 1,652,192 | 980,765 | 963,481 |
| 14.00 | 0.236500 | 1,687,876 | 1,016,450 | 999,166 |
| 14.50 | 0.241500 | 1,723,561 | 1,052,134 | 1,034,850 |

- *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 RAINS COUNTY EMERGENCY SERVICE DIST

This notice concerns 2018 property tax rates for RAINS COUNTY EMERGENCY SERVICE DIST. 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:

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| Last year's operating taxes | \$667,107 |
| Last year's debt taxes | \$0 |
| Last year's total taxes | \$667,107 |
| Last year's tax base | \$667,106,880 |
| Last year's total tax rate | 0.100000/\$100 |

This year's effective tax rate:

| | |
|------------------------------------------------------------------------------|----------------|
| Last year's adjusted taxes (after subtracting taxes on lost property) | \$668,272 |
| ÷ This year's adjusted tax base (after subtracting value of new property) | \$692,256,423 |
| = This year's effective tax rate | 0.096500/\$100 |

This year's rollback tax rate:

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| 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) | \$668,272 |
| ÷ This year's adjusted tax base | \$692,256,423 |
| = This year's effective operating rate | 0.096500/\$100 |
| × 1.08 = this year's maximum operating rate | 0.104200/\$100 |
| + This year's debt rate | 0.000000/\$100 |
| = This year's rollback rate | 0.104200/\$100 |

Statement of Increase/Decrease

If RAINS COUNTY EMERGENCY SERVICE DIST adopts a 2018 tax rate equal to the effective tax rate of 0.096500 per \$100 of value, taxes would increase compared to 2017 taxes by \$ 16,118.

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 |
| General Fund | 0 |

Schedule B: 2018 Debt Service:

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

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------|--------------------------------|---------------|
| None | 0 | 0 | 0 | 0 |
| Total required for 2018 debt service | | | | \$0 |
| - Amount (if any) paid from funds listed in Schedule A | | | | \$0 |
| - Amount (if any) paid from other resources | | | | \$0 |
| - Excess collections last year | | | | \$0 |
| = Total to be paid from taxes in 2018 | | | | \$0 |
| + Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2018 | | | | \$0 |
| = Total Debt Levy | | | | \$0 |

Schedule E - Transfer of Department, Function or Activity

The Rains County Emergency District spent \$ 0 from January 1, 2017 to December 31, 2017 on the none . The none operates this function in all or a majority of the none . Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function. *[Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.]*

Schedule F - Enhanced Indigent Health Care Expenditures

The RAINS COUNTY EMERGENCY SERVICE DIST spent \$ 0 from January 1, 2017 to December 31, 2017 on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is 0.

 This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at Rains County Courthouse, Emory, TX 75440.
 Name of person preparing this notice: Sherri McCall
 Title: Chief Appraiser
 Date prepared: July 24, 2018