

## 2009 Rollback Tax Rate Worksheet

**Entity Name:** Harris County Department of Education

**Date:** 10/2/2009

See pages 15 to 20 of the Texas Comptroller's 2009 Truth-In-Taxation Manual for an explanation of the rollback tax rate.

26.	2008 maintenance and operations (M&O) tax rate. (/\$100)	0.005840
27.	2008 adjusted taxable value. Enter the amount from line 11.	\$282,084,245,189
28.	2008 M&O taxes.	
	<b>A.</b> Multiply line 26 by line 27 and divide by \$100.	\$16,473,719
	<b>B.</b> Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2008. Enter amount from full year's sales tax revenue spent for M&O in 2008 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
	<b>C.</b> 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
	<b>D.</b> 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
	<b>E.</b> Taxes refunded for years preceding tax year 2008: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2008. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2008. This line applies only to tax years preceding tax year 2008.	\$250,116
	<b>F.</b> 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
	<b>G.</b> 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 2009 captured appraised value in Line 16D, enter "0."	\$0
	<b>H.</b> 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.	\$16,723,835
29.	2009 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$276,148,401,798
30.	2009 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	0.006056
31.	2009 rollback maintenance and operation rate. County, cities and others: Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.) (/\$100)	0.006540

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32.	Total 2009 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.  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 (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.	\$0
33.	Certified 2008 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2009 debt. Subtract line 33 from line 32.	\$0
35.	Certified 2009 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36.	2009 debt adjusted for collections. Divide line 34 by line 35.	\$0
37.	2009 total taxable value. Enter the amount on line 19.	\$284,427,483,775
38.	2009 debt tax rate. Divide line 36 by line 37 and multiply by \$100. (/\$100)	0.000000
39.	2009 rollback tax rate. Add lines 31 and 38. (/\$100)	0.006540
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2009 county rollback tax rate. (/\$100)	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.