



Williamson County Effective and Rollback Tax Rates

Tax Year 2016



What has changed?

- Certified value increase of almost \$4.97 B over LY
 - \$50.861 Billion
- Value under protest increased by \$553 M over LY
 - \$1.559 Billion
- New Imp Taxable Value increased \$1.09 M over LY
 - \$1.560 Billion
- Adjustments to 2016 tax base over the previous year
 - Tax Ceiling/Freeze Values
 - Court Appeals
 - Ag appraisal
 - Rolling Stock



What is the Effective Tax Rate?

- The effective tax rate is the tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years.
 - When taxable values increase, the effective tax rate decreases.
 - When taxable values decrease, the effective tax rate increases.



What is the Rollback Tax Rate?

- The rollback tax rate is the tax rate established to determine if the public is able to petition the County to have a rollback election if the adopted rate exceeds the rollback rate.
 - Determine the effective M & O tax rate
 - Increase that rate by 8%
 - Add to that the calculated debt rate



- Effective Tax Rate \$0.446618
- Current Tax Rate \$0.481529
- Rollback Tax Rate \$0.481847

Effective and Rollback Tax Rate Components

Current Total Tax Rate	\$0.481529
M & O	\$0.274029
Debt Rate	\$0.167500
RFM	\$0.04
Total Effective Tax Rate	\$0.446618
General Fund	\$0.409659
RFM	\$0.036959
Total Rollback Tax Rate	\$0.481847
M & O	\$0.274432
Debt Rate	\$0.1675
RFM	\$0.039915