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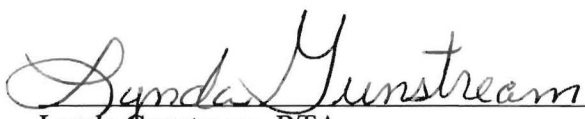
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DATE: AUGUST 8, 2013
TO: WEST ORANGE-COVE C.I.S.D.
RE: STATEMENT OF 2013 TAX RATES

In accordance with section 26.04(e) of the Property Tax Code, I am submitting to your governing body my calculations of the 2013 rates as stated below:

STATEMENT OF TAX RATES

RATE TYPE	RATE	PER VALUE
2013 Effective Tax Rate	1.39472	Per \$100
2013 Rollback Tax Rate	1.42774	Per \$100
2013 Debt Tax Rate	.25774	Per \$100


Lynda Gunstream, RTA
Tax Assessor-Collector


Date

2013 Effective Tax Rate Worksheet West Orange-Cove CISD

Date: 08/08/2013

See Chapter 2 of the Texas Comptroller's 2013 Manual for School Districts for an explanation of the effective tax rate.

1. 2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 tax roll today. Includes any adjustments since last year's certification; exclude one-third over-appraisal corrections from these adjustments. Include the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing.	\$1,646,203,402
2. 2012 tax ceilings and Chapter 313 limitations. A. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$75,112,292
B. Enter 2012 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 advise of your legal counsel.)	\$0
C. Add A and B.	\$75,112,292
3. Preliminary 2012 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,571,091,110
4. 2012 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).	\$1.45660/\$100
5. 2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value: A. Original 2012 ARB Values:	\$0
B. 2012 values resulting from final court decisions:	\$0
C. 2012 value loss. Subtract B from A.	\$0
6. 2012 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,571,091,110
7. 2012 taxable value of property in territory the school deannexed after Jan. 1, 2012. Enter the 2012 value of property in deannexed territory.	\$0
8. 2012 taxable value lost because property first qualified for an exemption in 2013. 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.	
A. Absolute exemptions. Use 2012 market value:	\$0
B. Partial exemptions. 2013 exemption amount or 2013 percentage exemption times 2012 value:	\$2,198,764
C. Value loss: Add A and B.	\$2,198,764
9. 2012 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 2013. Use only properties that qualified in 2013 for the first time; do not use properties that qualified in 2012.	

A. 2012 market value:	\$62,819
B. 2013 productivity or special appraised value:	\$2,707
C. Value loss. Subtract B from A.	\$60,112
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$2,258,876
11. 2012 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,568,832,234
12. Adjusted 2012 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$22,851,610
13. Taxes refunded for years preceding tax year 2012. Enter the amount of taxes refunded in the preceding year for tax years before that year. Types of refunds include court decisions, corrections and payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	\$26,008
14. Adjusted 2012 taxes with refunds. Add Lines 12 and 13.	\$22,877,618
15. Total 2013 taxable value on the 2013 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.	
A. Certified values only:	\$1,716,993,893
B. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on legal counsel's advice):	\$-0
C. Total value. Subtract B from A.	\$1,716,993,893
16. Total value of properties under protest or not included on certified appraisal roll.	
A. 2013 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.	\$0
B. 2013 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 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.	\$0
C. Total value under protest or not certified: Add A and B.	\$0
17. 2013 tax ceilings and Chapter 313 limitations.	
A. Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$74,587,496
B. Enter 2013 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes. Enter zero when calculating effective debt service taxes. (Use these numbers on the advise of your legal counsel.)	\$0

C. Add A and B.	\$74,587,496
18. 2013 total taxable value. Add Lines 15C and 16C. Subtract Line 17.	\$1,642,406,397
19. Total 2013 taxable value of properties in territory annexed after Jan. 1, 2012. Include both real and personal property. Enter the 2013 value of property in territory annexed by the school district.	\$0
20. Total 2013 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2012. 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 Jan. 1, 2012, and be located in a new improvement.	\$2,111,815
21. Total adjustments to the 2013 taxable value. Add Lines 19 and 20.	\$2,111,815
22. 2013 adjusted taxable value. Subtract Line 21 from Line 18.	\$1,640,294,582
23a. 2013 effective tax rate. Divide Line 14 by Line 22 and multiply by \$100.	\$1.39472/\$100
24. 2013 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.	\$0.00000/\$100

2013 Rollback Tax Rate Worksheet West Orange-Cove CISD

Date: 08/08/2013

See Chapter 3 of the Texas Comptroller's 2013 Manual for School Districts for an explanation of the rollback tax rate.

25. Maintenance and operations (M&O) rate. Enter \$1.50 OR the 2005 adopted M&O rate if voters approved a rate higher than \$1.50.	\$1.50000/\$100
26. Multiply line 25 times 0.6667	\$1.00000/\$100
27. 2013 rollback maintenance and operation rate. Use the lesser of the maintenance and operation rate as calculated in Tax Code Section 26.08(n)(2)(A) and (B).	\$1.17000/\$100
28. Total 2013 debt to be paid with property taxes. "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 also 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. B. If using unencumbered funds, subtract unencumbered fund amount used from total debt. C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. D. Total: Subtract B and C from A.	\$4,233,235 \$0 \$0 \$4,233,235
29. Certified 2012 excess debt collections. Enter the amount certified by the collector.	\$0
30. Adjusted 2013 debt. Subtract line 29 from line 28D.	\$4,233,235
31. Certified 2013 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
32. 2013 debt adjusted for collections. Divide line 30 by line 31.	\$4,233,235
33. Enter the 2013 captured appraised value of real property taxable by the school district in a tax increment financing zone that corresponds to the 2013 taxes that will be deposited into the tax increment fund.	\$0
34. 2013 total taxable value. Subtract line 33 from line 18.	\$1,642,406,397
35. 2013 debt tax rate. Divide line 32 by line 34 and multiply by \$100.	\$0.25774/\$100
36. 2013 rollback tax rate. Adds lines 27 and 35.	\$1.42774/\$100