



# Effective and Rollback Tax Rates

Tax Year 2019

# What has changed?

- Certified taxable value increase of over \$5.6 B over LY
  - \$69.5 Billion
- Value under protest decreased by \$258 M over LY
  - \$1.7 Billion
- New Imp Taxable Value was flat over LY
  - \$2.4 Billion
- Adjustments to 2019 tax base over the previous year
  - Tax Ceiling/Freeze Values – increased \$1 Billion
  - Court Appeals – Decreased \$18M to \$21M
  - Ag Appraisal – Increased \$49.2M to \$103.3M
  - Railroad Rolling Stock – No Change - \$12M

# 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



- Current Tax Rate - **\$0.459029**
- Effective Tax Rate - **\$0.444477**
- Rollback Tax Rate - **\$0.471596**



**Questions?**

**Larry Gaddes**  
**Williamson County**  
**Tax Assessor/Collector**