

2017 Property Tax Rates in Harris County

This notice concerns the 2017 property tax rates for Harris County. It presents information about three tax rates. Last year's tax rate is the actual tax 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 start 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:

Last year's operating taxes	\$1,479,464,060
Last year's debt taxes	\$306,870,864
Last year's total taxes	\$1,786,334,924
Last year's tax base	\$428,830,162,282
Last year's total tax rate	\$0.41656/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$1,768,406,614
÷ This year's adjusted tax base (after subtracting value of new property)	\$421,788,486,834
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.41926/\$100

This year's rollback tax rate:

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 healthcare expenditures)	\$1,464,465,646
÷ This year's adjusted tax base	\$421,788,486,834
=This year's effective operating rate	\$0.34720/\$100
x 1.08=this year's maximum operating rate	\$0.37497/\$100
+ This year's debt rate	\$0.07301/\$100
= This year's total rollback rate	\$0.44798/\$100

Statement of Increase/Decrease

If Harris County adopts a 2017 tax rate equal to the effective tax rate of \$0.41926 per \$100 of value, taxes would increase compared to 2016 taxes by \$32,554,718.

Schedule A: Unencumbered Fund Balance

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
Maintenance & Operating	985,927,816
Interest & Sinking	2,469,360

Schedule B: General Fund - 2017 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
1050 HC/FC Agreement Series 2008-A 4200	0	0	26,770,625	26,770,625
1080 HC/FC Agreement Series 2008-C 4300	0	0	7,226,888	7,226,888
10A0 HC/FC Agreement Series 2010A 41A0	0	0	8,943,019	8,943,019
10C0 HC/FC Agreement	0	0	2,915,413	2,915,413

Series 2014A 41C0				
10D0 HC/FC Agreement	0	0	3,221,361	3,221,361
Series 2014B 41D0				
10E0 HC/FC Agreement	0	0	1,404,155	1,404,155
Series 2015B 41F0				
1410 Perm Impr Ref Series	4,395,000	252,713	6,646	4,654,359
2008-C				
1850 Perm Impr Ref Series	10,165,000	842,050	15,739	11,022,789
2006-A				
1910 Perm Impr Ref Series	8,575,000	428,750	12,874	9,016,624
2008-B				
1960 Perm Impr Ref Series	3,455,000	1,155,150	6,592	4,616,742
2009-A				
19A0 Perm Impr Ref Series	1,760,000	1,329,000	4,417	3,093,417
2009-B				
19C0 Perm Impr Ref Series	2,835,000	8,628,238	16,391	11,479,629
2010-A				
19E0 Perm Impr Ref Series	10,000,000	4,355,000	20,526	14,375,526
2010-B				
19G0 Perm Impr Ref Series	4,805,000	3,678,000	12,130	8,495,130
2011-A				
19I0 Perm Impr Ref Series	1,375,000	3,076,800	6,366	4,458,166
2012 A				
19K0 Perm Impr Ref Series	5,570,000	693,765	8,957	6,272,722
2012 B				
19M0 Perm Impr & Ref	11,980,000	9,043,788	30,062	21,053,850
Series 2015 A				
19P0 Perm Impr Ref Series	7,110,000	1,565,750	12,405	8,688,155
2015 B				
1390 Comm Paper Series B	0	188,000	153,488	341,488
1420 Comm Paper Series	40,000,000	460,000	428,383	40,888,383
A1				
1470 Comm Paper Series D	26,700,000	1,380,000	746,159	28,826,159
1400 Commercial Paper	0	468,000	786,792	1,254,792
Series C				
4780 Road Ref CP Ser	10,715,000	1,777,650	17,863	12,510,513
2008-A				
47A0 Road Ref Ser 2009-A	14,050,000	4,102,838	25,956	18,178,794
47B0 Road Ref Ser 2010-A	6,180,000	3,967,500	14,510	10,162,010
47C0 Road Ref Ser 2011-A	7,325,000	4,116,525	16,360	11,457,885
47D0 Road Ref Ser 2012 A	0	3,321,250	4,749	3,325,999
47E0 Road Ref Ser 2012 B	4,335,000	1,178,400	7,884	5,521,284
47F0 Road Ref Ser 2014A	8,800,000	8,624,250	24,915	17,449,165
47G0 Road Ref Ser 2015A	0	10,054,500	14,377	10,068,877
Total required for 2017 debt service			\$317,693,919	
- Amount (if any) paid from Schedule A			\$0	
- Amount (if any) paid from other resources			\$0	
- Excess collections last year			\$2,469,360	
= Total to be paid from taxes in 2017			\$315,224,559	
+ Amount added in anticipation that the unit will collect only 99.51% of its taxes in 2017			\$1,552,206	
= Total debt levy			\$316,776,765	

Schedule D - Criminal Justice Mandate

The Harris County Auditor certifies that Harris County has spent \$21,428,400 in the previous 12 months beginning March 1, 2016, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Harris County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1001 Preston, Houston, TX 77002.

Name of person preparing this notice: Ann Harris Bennett

Title: Harris County Tax Assessor-Collector

Date Prepared: 09/21/2017

2017 Property Tax Rates in Harris County Flood Control District

This notice concerns the 2017 property tax rates for Harris County Flood Control District. It presents information about three tax rates. Last year's tax rate is the actual tax 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 start 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:

Last year's operating taxes	\$114,849,133
Last year's debt taxes	\$3,514,509
Last year's total taxes	\$118,363,642
Last year's tax base	\$418,393,927,183
Last year's total tax rate	\$0.02829/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$117,498,465
÷ This year's adjusted tax base (after subtracting value of new property)	\$415,003,749,379
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.02831/\$100

This year's rollback tax rate:

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 healthcare expenditures)	\$113,989,058
÷ This year's adjusted tax base	\$415,003,749,379
=This year's effective operating rate	\$0.02747/\$100
x 1.08 =this year's maximum operating rate	\$0.02966/\$100
+ This year's debt rate	\$0.00095/\$100
= This year's total rollback rate	\$0.03061/\$100

Statement of Increase/Decrease

If Harris County Flood Control District adopts a 2017 tax rate equal to the effective tax rate of \$0.02831 per \$100 of value, taxes would increase compared to 2016 taxes by \$2,533,816.

Schedule A: Unencumbered Fund Balance

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
Maintenance & Operating	58,201,992
Interest & Sinking	56,926

Schedule B: General Fund - 2017 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
41B0 FC Ref Series 2014	0	1,810,000	83,942	1,893,942
41E0 FC Ref Series 2015A	0	2,110,050	97,857	2,207,907
4200 FC Ref Series 2008-A 1050	21,915,000	4,817,400	0	26,732,400
4300 FC Ref Series 2008-C 1080	2,330,000	4,886,569	0	7,216,569

41A0 FC Ref Series 2010-A	0	8,930,250	0	8,930,250
10A0				
41C0 FC Ref Series 2014A	2,460,000	451,250	0	2,911,250
10C0				
41D0 FC Ref Series 2014B	0	3,216,762	0	3,216,762
10D0				
41F0 FC Ref Series 2015B	0	1,402,150	0	1,402,150
10E0				
2110 Comm Paper Series F	0	0	0	0
1480				

Total required for 2017 debt service	\$54,511,230
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$50,409,381
- Excess collections last year	\$56,926
= Total to be paid from taxes in 2017	\$4,044,923
+ Amount added in anticipation that the unit will collect only 99.58% of its taxes in 2017	\$17,060
= Total debt levy	\$4,061,983

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1001 Preston, Houston, TX 77002.

Name of person preparing this notice: Ann Harris Bennett
Title: Harris County Tax Assessor-Collector
Date Prepared: 09/21/2017

2017 Property Tax Rates in Port of Houston Authority

This notice concerns the 2017 property tax rates for Port of Houston Authority. It presents information about three tax rates. Last year's tax rate is the actual tax 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 start 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:

Last year's operating taxes	\$0
Last year's debt taxes	\$55,864,708
Last year's total taxes	\$55,864,708
Last year's tax base	\$418,775,922,039
Last year's total tax rate	\$0.01334/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$55,756,999
÷ This year's adjusted tax base (after subtracting value of new property)	\$416,544,640,804
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.01338/\$100

This year's rollback tax rate:

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 healthcare expenditures)	\$0
÷ This year's adjusted tax base	\$416,544,640,804
=This year's effective operating rate	\$0.00000/\$100
x 1.08=this year's maximum operating rate	\$0.00000/\$100
+ This year's debt rate	\$0.01256/\$100
= This year's total rollback rate	\$0.01256/\$100

Statement of Increase/Decrease

If Port of Houston Authority adopts a 2017 tax rate equal to the effective tax rate of \$0.01338 per \$100 of value, taxes would increase compared to 2016 taxes by \$1,480,561.

Schedule A: Unencumbered Fund Balance

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
Interest & Sinking	322,736

Schedule B: General Fund - 2017 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
1338 Series 2006-B CP Refunding	0	982,000	20,299	1,002,299
1401 Series 2008-A CP (AMT) Ref	0	10,722,081	221,641	10,943,722
1404 Series 2010-A CP (AMT) Ref	3,680,000	367,000	83,657	4,130,657
1405 Series 2010-B CP (Non-AMT) Ref	1,430,000	598,250	41,927	2,070,177

1406 Series 2010-C Tender	380,000	1,342,063	35,598	1,757,661
Refunding				
1407 Series 2010-D-1 CP	0	7,397,000	152,907	7,549,907
(AMT) Ref				
1480 Series 2010-D-2 CP	0	4,283,250	88,541	4,371,791
(AMT) Ref				
1409 Series 2010-E (AMT)	305,000	901,888	24,948	1,231,836
Refunding				
2410 Series 2011 A	2,905,000	1,547,688	92,044	4,544,732
Refunding				
2411 Series 2015A	0	3,095,306	63,985	3,159,291
Refunding				
2412 Series 2015B	8,940,000	764,750	200,612	9,905,362
Refunding (AMT)				
2413 Series 2015C	2,305,000	1,045,136	69,252	3,419,388
Refunding				

Total required for 2017 debt service	\$54,086,823
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$322,736
= Total to be paid from taxes in 2017	\$53,764,087
+ Amount added in anticipation that the unit will collect only 99.80% of its taxes in 2017	\$107,744
= Total debt levy	\$53,871,831

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1001 Preston, Houston, TX 77002.

Name of person preparing this notice: Ann Harris Bennett
Title: Harris County Tax Assessor-Collector
Date Prepared: 09/21/2017

2017 Property Tax Rates in Harris County Hospital District

This notice concerns the 2017 property tax rates for Harris County Hospital District. It presents information about three tax rates. Last year's tax rate is the actual tax 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 start 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:

Last year's operating taxes	\$711,520,671
Last year's debt taxes	\$7,491,894
Last year's total taxes	\$719,012,565
Last year's tax base	\$418,541,571,104
Last year's total tax rate	\$0.17179/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$717,623,528
÷ This year's adjusted tax base (after subtracting value of new property)	\$416,567,563,759
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.17227/\$100

This year's rollback tax rate:

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 healthcare expenditures)	\$721,530,504
÷ This year's adjusted tax base	\$416,567,563,759
=This year's effective operating rate	\$0.17321/\$100
x 1.08=this year's maximum operating rate	\$0.18706/\$100
+ This year's debt rate	\$0.00110/\$100
= This year's total rollback rate	\$0.18816/\$100

Statement of Increase/Decrease

If Harris County Hospital District adopts a 2017 tax rate equal to the effective tax rate of \$0.17227 per \$100 of value, taxes would increase compared to 2016 taxes by \$19,357,967.

Schedule A: Unencumbered Fund Balance

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
Maintenance & Operating	529,474,951
Interest & Sinking	0

Schedule B: General Fund - 2017 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
Tax & Rev Cert of Obligation Series 2016	2,190,000	2,503,750	19,800	4,713,550
Total required for 2017 debt service			\$4,713,550	
- Amount (if any) paid from Schedule A			\$0	
- Amount (if any) paid from other resources			\$0	

- Excess collections last year	\$0
= Total to be paid from taxes in 2017	\$4,713,550
+ Amount added in anticipation that the unit will collect only 99.64% of its taxes in 2017	\$17,030
= Total debt levy	\$4,730,580

Schedule F - Enhanced Indigent Health Care Expenditures

The Harris County Hospital District spent \$660,119,000 from March 1, 2016 to February 28, 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 \$11,388,000.

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Name of person preparing this notice: Ann Harris Bennett
Title: Harris County Tax Assessor-Collector
Date Prepared: 09/21/2017