

ESTIMATED ALLOCATION BY COUNTY



County	Estimated Allocation by County	County	Estimated Allocation by County	County	Estimated Allocation by County
Anderson County	\$ 314,577	Donley County	\$ 132,575	Kaufman County	\$ 235,883
Andrews County	\$ 8,728,649	Duval County	\$ 820,573	Kendall County	\$ 124,237
Angelina County	\$ 210,065	Eastland County	\$ 256,273	Kenedy County	\$ 314,484
Aransas County	\$ 241,934	Ector County	\$ 7,174,311	Kent County	\$ 853,584
Archer County	\$ 875,951	Edwards County	\$ 210,897	Kerr County	\$ 121,221
Armstrong County	\$ 134,887	El Paso County	\$ 93,474	Kimble County	\$ 104,751
Atascosa County	\$ 1,948,702	Ellis County	\$ 270,314	King County	\$ 297,387
Austin County	\$ 386,895	Erath County	\$ 212,917	Kinney County	\$ 125,305
Bailey County	\$ 123,360	Falls County	\$ 182,807	Kleberg County	\$ 533,525
Bandera County	\$ 131,517	Fannin County	\$ 174,601	Knox County	\$ 168,572
Bastrop County	\$ 236,704	Fayette County	\$ 682,928	La Salle County	\$ 5,981,191
Baylor County	\$ 198,542	Fisher County	\$ 539,165	Lamar County	\$ 135,122
Bee County	\$ 755,175	Floyd County	\$ 120,273	Lamb County	\$ 188,817
Bell County	\$ 170,085	Foard County	\$ 151,394	Lampasas County	\$ 139,839
Bexar County	\$ 473,626	Fort Bend County	\$ 775,699	Lavaca County	\$ 881,662
Blanco County	\$ 129,281	Franklin County	\$ 303,770	Lee County	\$ 355,297
Borden County	\$ 727,682	Freestone County	\$ 697,849	Leon County	\$ 658,848
Bosque County	\$ 191,289	Frio County	\$ 1,088,389	Liberty County	\$ 680,183
Bowie County	\$ 136,568	Gaines County	\$ 3,762,350	Limestone County	\$ 431,109
Brazoria County	\$ 1,025,828	Galveston County	\$ 355,132	Lipscomb County	\$ 1,217,557
Brazos County	\$ 573,625	Garza County	\$ 590,912	Live Oak County	\$ 2,228,522
Brewster County	\$ 94,138	Gillespie County	\$ 115,082	Llano County	\$ 109,721
Briscoe County	\$ 110,154	Glasscock County	\$ 5,635,320	Loving County	\$ 1,536,088
Brooks County	\$ 464,458	Goliad County	\$ 440,518	Lubbock County	\$ 342,190
Brown County	\$ 303,323	Gonzales County	\$ 3,782,191	Lynn County	\$ 261,265
Burleson County	\$ 365,446	Gray County	\$ 298,624	Madison County	\$ 807,778
Burnet County	\$ 136,452	Grayson County	\$ 439,497	Marion County	\$ 211,075
Caldwell County	\$ 983,603	Gregg County	\$ 1,024,358	Martin County	\$ 6,659,794
Calhoun County	\$ 294,100	Grimes County	\$ 366,946	Mason County	\$ 106,927
Callahan County	\$ 222,768	Guadalupe County	\$ 1,458,275	Matagorda County	\$ 460,441
Cameron County	\$ 208,344	Hale County	\$ 274,609	Maverick County	\$ 398,593
Camp County	\$ 149,708	Hall County	\$ 110,979	McCulloch County	\$ 132,373
Carson County	\$ 361,803	Hamilton County	\$ 135,266	McLennan County	\$ 194,440
Cass County	\$ 182,726	Hansford County	\$ 225,449	McMullen County	\$ 4,283,398
Castro County	\$ 134,626	Hardeman County	\$ 203,586	Medina County	\$ 565,837
Chambers County	\$ 771,491	Hardin County	\$ 738,775	Menard County	\$ 167,967
Cherokee County	\$ 370,167	Harris County	\$ 751,717	Midland County	\$ 5,527,928
Childress County	\$ 124,217	Harrison County	\$ 910,535	Milam County	\$ 2,070,110
Clay County	\$ 352,505	Hartley County	\$ 215,860	Mills County	\$ 112,337
Cochran County	\$ 537,008	Haskell County	\$ 292,971	Mitchell County	\$ 1,381,430
Coke County	\$ 511,107	Hays County	\$ 174,425	Montague County	\$ 2,435,735
Coleman County	\$ 412,862	Hemphill County	\$ 1,905,341	Montgomery County	\$ 688,702
Collin County	\$ 223,119	Henderson County	\$ 286,847	Moore County	\$ 547,303
Collingsworth	\$ 146,687	Hidalgo County	\$ 796,051	Morris County	\$ 118,029
Colorado County	\$ 370,206	Hill County	\$ 250,315	Motley County	\$ 118,479
Comal County	\$ 192,727	Hockley County	\$ 1,881,204	Nacogdoches	\$ 464,657
Comanche County	\$ 153,183	Hood County	\$ 645,386	Navarro County	\$ 314,036
Concho County	\$ 215,310	Hopkins County	\$ 174,670	Newton County	\$ 290,481
Cooke County	\$ 1,259,387	Houston County	\$ 698,808	Nolan County	\$ 675,321
Coryell County	\$ 134,223	Howard County	\$ 3,545,385	Nueces County	\$ 565,047
Cottle County	\$ 130,931	Hudspeth County	\$ 92,407	Ochiltree County	\$ 1,176,219
Crane County	\$ 2,685,999	Hunt County	\$ 168,235	Oldham County	\$ 329,907
Crockett County	\$ 1,893,656	Hutchinson County	\$ 314,090	Orange County	\$ 408,078
Crosby County	\$ 705,630	Irion County	\$ 2,279,790	Palo Pinto County	\$ 558,005
Culberson County	\$ 573,302	Jack County	\$ 1,266,152	Panola County	\$ 1,892,852
Dallam County	\$ 140,413	Jackson County	\$ 589,989	Parker County	\$ 1,270,036
Dallas County	\$ 277,663	Jasper County	\$ 279,653	Parmer County	\$ 130,262
Dawson County	\$ 1,003,409	Jeff Davis County	\$ 101,871	Pecos County	\$ 1,837,962
Deaf Smith County	\$ 148,525	Jefferson County	\$ 1,013,521	Polk County	\$ 448,157
Delta County	\$ 120,774	Jim Hogg County	\$ 290,515	Potter County	\$ 206,752
Denton County	\$ 1,076,298	Jim Wells County	\$ 414,071	Presidio County	\$ 92,360
DeWitt County	\$ 4,559,074	Johnson County	\$ 1,184,679	Rains County	\$ 141,303
Dickens County	\$ 178,022	Jones County	\$ 433,839	Randall County	\$ 150,327
Dimmit County	\$ 6,273,935	Kames County	\$ 7,163,454	Reagan County	\$ 3,254,795

ESTIMATED ALLOCATION BY COUNTY



County	Estimated Allocation by County
Real County	\$ 111,346
Red River County	\$ 163,515
Reeves County	\$ 2,681,959
Refugio County	\$ 1,287,908
Roberts County	\$ 990,668
Robertson County	\$ 711,317
Rockwall County	\$ 174,947
Runnels County	\$ 335,684
Rusk County	\$ 1,153,314
Sabine County	\$ 145,156
San Augustine	\$ 431,679
San Jacinto County	\$ 291,048
San Patricio County	\$ 650,875
San Saba County	\$ 106,946
Schleicher County	\$ 435,121
Scurry County	\$ 1,867,324
Shackelford County	\$ 618,558
Shelby County	\$ 514,975
Sherman County	\$ 248,572
Smith County	\$ 438,300
Somervell County	\$ 232,054
Starr County	\$ 802,356
Stephens County	\$ 1,335,678
Sterling County	\$ 634,077
Stonewall County	\$ 524,238
Sutton County	\$ 267,515
Swisher County	\$ 136,912
Tarrant County	\$ 2,445,810
Taylor County	\$ 311,696
Terrell County	\$ 169,491
Terry County	\$ 746,156
Throckmorton	\$ 437,100
Titus County	\$ 311,042
Tom Green County	\$ 400,728
Travis County	\$ 182,489
Trinity County	\$ 162,124
Tyler County	\$ 401,661
Upshur County	\$ 630,889
Upton County	\$ 5,382,987
Uvalde County	\$ 202,982
Val Verde County	\$ 131,188
Van Zandt County	\$ 279,644
Victoria County	\$ 619,724
Walker County	\$ 231,844
Waller County	\$ 335,289
Ward County	\$ 3,857,626
Washington County	\$ 283,203
Webb County	\$ 5,152,306
Wharton County	\$ 898,201
Wheeler County	\$ 3,402,160
Wichita County	\$ 1,114,267
Wilbarger County	\$ 484,305
Willacy County	\$ 333,980
Williamson County	\$ 171,354
Wilson County	\$ 832,865
Winkler County	\$ 1,260,429
Wise County	\$ 2,177,665
Wood County	\$ 680,367
Yoakum County	\$ 2,765,550
Young County	\$ 577,529
Zapata County	\$ 509,243
Zavala County	\$ 886,210

EXHIBIT A

Economically Disadvantaged Counties FY 2014

FY 2014 Eligible Counties	
Anderson	Lamar
Angellna	Leon
Atascosa	Liberty
Bastrop	Madison
Bee	Marion
Bosque	Matagorda
Bowie	Maverick
Brooks	McLennan
Caldwell	Medina
Calhoun	Milam
Cameron	Mitchell
Camp	Morris
Cass	Navarro
Cherokee	Newton
Concho	Presidio
Crosby	Rains
Dawson	Red River
Delta	Reeves
Dickens	Runnels
Duval	Sabine
El Paso	San Augustine
Ellis	San Jacinto
Falls	San Saba
Fannin	Shelby
Floyd	Starr
Grayson	Titus
Grimes	Trinity
Hall	Tyler
Henderson	Uvalde
Hidalgo	Val Verde
Hill	Walker
Houston	Waller
Hunt	Webb
Jasper	Wharton
Johnson	Willacy
Jones	Wood
Karnes	Zapata
Kaufman	Zavala
Kinney	

HYPOTHETICAL EXAMPLE
SB 1747 PROJECT -- CAPTURED APPRAISED VALUE

The best way to describe the captured appraised value component of a SB 1747 project is to work through a hypothetical example, as shown below using rounded numbers:

- Assume the following: 2014 is Base Year; appraised value of all real property (incl. minerals) in Zone for Base Year is \$1,000,000; 2015 is Year 1; appraised value of all real property in Zone for Year 1 is \$3,000,000; County's tax rate for Year 1 is \$0.450/per \$100 valuation.

- Year 1 Value compared to Base Year Value:

$$\frac{\$2,000,000 \text{ Increased Value}}{\$3,000,000 \text{ Year 1 Value}} = .6667$$

(66.67% of Year 1 Value attributed to increase from Base Year Value)

$$\frac{\$1,000,000 \text{ Base Year Value}}{\$3,000,000 \text{ Year 1 Value}} = .3333$$

(33.33% of Year 1 Value attributed to Base Year Value)

- Year 1 Total Tax revenue for real property (including minerals) in Zone:

$$\frac{\$3,000,000 \text{ Year 1 Value}}{\$100 \text{ Valuation Units}} = 30,000 \text{ units} \times \$0.450$$

Tax Rate = \$13,500 Year 1 Total Tax Collected from Zone

- Year 1 Total Tax revenue calculation regarding (a) increased value from Base Year, and (b) Base Year Value:
 - \$13,500 Year 1 Total Tax x .6667 Year 1 Increased Value Part = \$9,000.45 = Year 1 Total Tax revenue portion ("captured appraised value") for deposit in restricted TAX INCREMENT ACCOUNT for Zone

 - \$13,500 Total Tax x .3333 Base Year Value Part = \$4,499.55 = Year 1 Total Tax revenue portion for deposit in unrestricted accounts

This procedure would be conducted during each year of the 10-year Zone to determine the amount of captured appraised value, if any, to be placed in the restricted tax increment account. Should any area of the Zone be subject to amounts included in previously executed economic development agreements (under section 381.004, Texas Local Government Code) or tax abatement agreements (under Chapter 312, Texas Tax Code), the funds paid into the tax increment account may be reduced by any such amounts.