

2015 Effective Tax Rate Worksheet

Certified Value July 30, 2015

1	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$ 1,679,478,256.00
2	2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or a prior year for homeowners age 65 or older or disabled, use this step.	\$ -
3	Preliminary 2014 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,679,478,256.00
4	2014 total adopted tax rate.	0.09
5	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$ _____ B. 2014 values resulting from final court decisions: - \$ _____ C. 2014 value loss. Subtract B from A.	\$ 0
6	2014 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 1,679,478,256.00
7	2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	0
8	2014 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit 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 or tax abatements. A. Absolute exemptions. Use 2014 market value: \$ _____ B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$ _____ C. Value loss. Add A and B.	\$ 377,659.00
9	2014 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 2015. Use only those properties that first qualified in 2014; do not use properties that qualified in 2014. A. 2014 market value: \$ _____ B. 2015 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A.	\$ 629,577.00
10	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 1,007,236.00
11	2014 adjusted taxable value. Subtract Line 10 from Line 6.	\$ 1,678,471,020.00
12	Adjusted 2014 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,510,623.92
13	Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.	2415.29
14	Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appra. value in Line 16D, enter "0."	0
15	Adjusted 2014 taxes with refunds. Add Lines 12 and 13, subtract Line 14.	\$ 1,513,039.21

APPENDIX 3:

2015 Rollback Tax Rate Worksheet

Certified Value July 30, 2015

26	2014 maintenance and operations (M&O) tax rate.	0.0719	
27	2014 adjusted taxable value. Enter the amount from Line 11.		\$ 1,678,471,020.00
	2014 M&O taxes.		
	A. Multiply Line 26 by Line 27 and divide by \$100. \$ _____		\$ 1,206,820.6634
	B. Cities, counties and hospital districts with additional sales tax:		
	Amount of additional sales tax collected and spent on M&O expenses		
	in 2014. Enter amount from full year's sales tax revenue spent for		
	M&O in 2014 fiscal year, if any. Other units, enter "0."		
	Counties		
	exclude any amount that was spent for economic development		
	grants from the amount of sales tax spent. + \$ _____		
	C. Counties: Enter the amount for the state criminal justice mandate.		
	If second or later year, the amount is for increased cost above last		
	year's amount. Other units, enter "0." + \$ _____		
	D. Transferring function: If discontinuing all of a department,		
	function or activity and transferring it to another unit by written		
	contract, enter the amount spent by the unit discontinuing the		
	function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period,		
	use the amount spent in the last full fiscal year in which the unit		
	operated the function. The unit discontinuing the function will		
	subtract this amount in H below. The unit receiving the function		

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	will add this amount in H below. Other units, enter "0." +/- \$ _____		
	E. Taxes refunded for years preceding tax year 2014: Enter the	\$	2,415.29
	amount of M&O taxes refunded during the last budget year for		
	tax years preceding tax year 2014. Types of refunds include court		
	decisions, Section 25.25(b) and (c) corrections and Section 31.11		
	payment errors. Do not include refunds for tax year 2014. This line		
	applies only to tax years preceding tax year 2014. + \$ _____		
	F. Enhanced indigent health care expenditures: Enter the	\$	-
	increased amount for the current year's enhanced indigent health		
	care expenditures above the preceding tax year's enhanced indigent		
	health care expenditures, less any state assistance. + \$ _____		
	G. Taxes in tax increment financing (TIF): Enter the amount of	\$	-
	taxes paid into the tax increment fund for a reinvestment zone		
	as agreed by the taxing unit. If the unit has no 2014 captured		
	appraised value in Line 16D, enter "0." \$ _____		
	H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract		
	if discontinuing function and add if receiving function. Subtract G.	\$	\$ 1,209,235.95
29	2015 adjusted taxable value.	\$	1,830,425,531
	Enter Line 23 from the <i>Effective Tax Rate Worksheet</i> .		
30	2015 effective maintenance and operations rate.		0.06606
	Divide Line 28H by Line 29 and multiply by \$100.	\$ /\$100	
31	2015 rollback maintenance and operation rate.		
	County, cities and others: Multiply Line 30 by 1.08. (See Lines 49 to 52 for additional rate for pollution control		1.08

	expenses.	\$ /\$100	0.071348154
	Total 2015 debt to be paid with property taxes and additional sales tax revenue.		\$ 223,097.00
	"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 unit's budget as M&O expenses.		
	Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above.	\$	
33	Certified 2014 excess debt collections. Enter the amount certified by the collector.	\$	\$ 11,443.60
34	Adjusted 2015 debt. Subtract Line 33 from Line 32.	\$	\$ 211,653.40
35	Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	%	0.95
36	2015 debt adjusted for collections. Divide Line 34 by Line 35.	\$	\$ 222,793.05
37	2015 total taxable value. Enter the amount on Line 19.	\$	\$ 1,906,517,333
38	2015 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$ /\$100	0.011685866
39	2015 rollback tax rate. Add Lines 31 and 38.	\$ /\$100	0.08303402
40	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.	\$ /\$100	0