

Spurger

## 2017 Effective Tax Rate Worksheet

Line #	Description	Value
1	2016 total taxable value	\$84,225,525
2	2016 tax ceilings and Chapter 313 limitations	\$7,530,952
A	2016 total taxable value of homesteads with tax ceilings	\$7,530,952
B	2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes	\$0
C	Add A and B	\$7,530,952
3	Preliminary 2016 adjusted taxable value	\$76,694,573
4	2016 total adopted tax rate	1.18000
5	2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value	\$0
A	Original 2016 ARB values	\$0
B	2016 values resulting from final court decisions	\$0
C	2016 value loss	\$0
6	2016 taxable value, adjusted for court-ordered reductions	\$76,694,573
7	2016 taxable value of property in territory the school deannexed after Jan. 1, 2016	\$0
8	2016 taxable value lost because property first qualified for an exemption in 2017	\$311,121
A	Absolute exemptions	\$73,939
B	Partial exemptions:	\$237,182
C	Value Loss	\$311,121
9	2016 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 2017	\$112,899
A	2016 market value	\$126,250
B	2017 productivity or special appraised value	\$13,351
C	Value loss	\$112,899

Line #	Description	Value
10	Total adjustments for lost value	\$424,020
11	2016 adjusted taxable value	\$76,270,553
12	Adjusted 2016 taxes	\$899,993
13	Taxes refunded for years preceding tax year 2016	\$0
14	Adjusted 2016 taxes with refunds	\$899,993
15	Total 2017 taxable value on the 2017 certified appraisal roll today	\$91,030,688
	<i>A</i> Certified values only:	\$91,030,688
	<i>B</i> Pollution control exemption	\$0
	<i>C</i> Total value	\$91,030,688
16	Total value of properties under protest or not included on certified appraisal roll	\$821,867
	<i>A</i> 2017 taxable value of properties under protest	\$804,603
	<i>B</i> 2017 value of properties not under protest or included on certified appraisal roll	\$17,264
	<i>C</i> Total value under protest or not certified.	\$821,867
17	2017 tax ceilings and Chapter 313 limitations	\$8,766,659
	<i>A</i> 2017 total taxable value of homesteads with tax ceilings	\$8,766,659
	<i>B</i> 2017 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes	\$0
	<i>C</i> Add A and B	\$8,766,659
18	2017 total taxable value	\$83,085,896
19	Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016	\$0
20	Total 2017 taxable value of new improvements and new personal property located in new improvements	\$967,503
21	Total adjustments to the 2017 taxable value	\$967,503
22	2017 adjusted taxable value	\$82,118,393
23	2017 effective tax rate	1.09597

Line #	Description	Value
24	2017 effective tax rate for ISDs with Chapter 313 Limitations	0.00000

## 2017 Rollback Tax Rate Worksheet

Line #	Description	Value
25	Maintenance and Operations (M&O) tax rate	1.50000
26	Multiply line 25 times 0.6667	1.00005
27	2017 rollback M&O rate	1.17000
28	Total 2017 debt to be paid with property tax revenue	\$151,607
<i>A</i>	Debt	\$151,607
<i>B</i>	If using unencumbered funds, subtract unencumbered fund amount used from total debt	\$0
<i>C</i>	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	\$0
<i>D</i>	Total	\$151,607
29	Certified 2016 excess debt collections	\$0
30	Adjusted 2017 debt	\$151,607
31	Certified 2017 anticipated collection rate	100%
32	2017 debt adjusted for collections	\$151,607
33	2017 total taxable value	\$83,085,896
34	2017 debt tax rate	0.18247
35	2017 rollback tax rate	1.35247