

Final 7-29-19  
Amarillo College

## 2019 Effective Tax Rate Worksheet

Line #	Description	Value
1	2018 total taxable value	\$13,269,589,392
2	2018 tax ceilings	\$2,274,183,080
3	Preliminary 2018 adjusted taxable value	\$10,995,406,312
4	2018 total adopted tax rate	0.20750
5	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value	\$3,582,490
A	Original 2018 ARB values	\$3,582,490
B	2018 values resulting from final court decisions	\$0
C	2018 value loss	\$3,582,490
6	2018 taxable value, adjusted for court-ordered reductions	\$10,998,988,802
7	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018	\$0
8	2018 taxable value lost because property first qualified for an exemption in 2019	\$9,391,861
A	Absolute exemptions	\$9,391,861
B	Partial exemptions	\$0
C	Value loss	\$9,391,861
9	2018 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 2019	\$7,484
A	2018 market value	\$7,484
B	2019 productivity or special appraised value	\$0
C	Value loss	\$7,484
10	Total adjustments for lost value	\$9,399,345
11	2018 adjusted taxable value	\$10,989,589,457
12	Adjusted 2018 taxes	\$22,803,398

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2018	\$15,823
14	Taxes in tax increment financing (TIF) for tax year 2018	\$175,642
15	Adjusted 2018 taxes with refunds and TIF adjustment	\$22,643,579
16	Total 2019 taxable value on the 2019 certified appraisal roll today	\$13,630,425,901
<i>A</i>	Certified values	\$13,745,154,746
<i>B</i>	Counties	\$0
<i>C</i>	Pollution control exemption	\$0
<i>D</i>	Tax increment financing	\$114,728,845
<i>E</i>	Total 2019 value	\$13,630,425,901
17	Total value of properties under protest or not included on certified appraisal roll	\$0
<i>A</i>	2019 taxable value of properties under protest	\$0
<i>B</i>	2019 value of properties not under protest or included on certified appraisal roll	\$0
<i>C</i>	Total value under protest or not certified	\$0
18	2019 tax ceilings	\$2,334,788,196
19	2019 total taxable value	\$11,295,637,705
20	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018	\$3,169
21	Total 2019 taxable value of new improvements and new personal property located in new improvements	\$199,757,247
22	Total adjustments to the 2019 taxable value	\$199,760,416
23	2019 adjusted taxable value	\$11,095,877,289
24	2019 effective tax rate	0.20407
25	COUNTIES ONLY	0.20407

## 2019 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2018 maintenance and operations (M&O) tax rate	0.16499
27	2018 adjusted taxable value	\$10,989,589,457
28	2018 M&O taxes	\$18,004,103
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$18,131,724 <sup>3</sup>
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$0
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2018	\$12,037
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$139,658
<i>H</i>	Adjusted M&O Taxes	\$18,004,103 <sup>3</sup>
29	2019 adjusted taxable value	\$11,095,877,289
30	2019 effective maintenance and operations rate	0.16225 <sup>5</sup>
31	2019 rollback maintenance and operation rate	0.17524 <sup>3</sup>
32	Total 2019 debt to be paid with property taxes and additional sales tax revenue	\$8,354,281
<i>A</i>	Debt	\$8,354,281
<i>B</i>	Unencumbered fund amount used to reduce total debt	\$0
<i>C</i>	Amount paid from other resources	\$0
<i>D</i>	Adjusted debt	\$8,354,281
33	Certified 2018 excess debt collections	\$0
34	Adjusted 2019 debt	\$8,354,281
35	Certified 2019 anticipated collection rate	100%

Line #	Description	Value
36	2019 debt adjusted for collections	\$8,354,281
37	2019 total taxable value	\$11,295,637,705
38	2019 debt tax rate	0.07396
39	2019 rollback tax rate	0.24920 <sup>19</sup>
40	COUNTIES ONLY	0.24920 <sup>19</sup>