

2018 Effective Tax Rate Worksheet

Line #	Description	Value
1	2017 total taxable value	\$1,283,900,980
2	2017 tax ceilings and Chapter 313 limitations	\$76,244,677
A	2017 total taxable value of homesteads with tax ceilings	\$76,244,677
B	2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes	\$0
C	Add A and B	\$76,244,677
3	Preliminary 2017 adjusted taxable value	\$1,207,656,303
4	2017 total adopted tax rate	1.23777
5	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value	\$0
A	Original 2017 ARB values	\$0
B	2017 values resulting from final court decisions	\$0
C	2017 value loss	\$0
6	2017 taxable value, adjusted for court-ordered reductions	\$1,207,656,303
7	2017 taxable value of property in territory the school deannexed after Jan. 1, 2017	\$0
8	2017 taxable value lost because property first qualified for an exemption in 2018	\$7,119,898
A	Absolute exemptions	\$0
B	Partial exemptions:	\$7,119,898
C	Value Loss	\$7,119,898
9	2017 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 2018	\$660,116
A	2017 market value	\$660,116
B	2018 productivity or special appraised value	\$0
C	Value loss	\$660,116

Line #	Description	Value
10	Total adjustments for lost value	\$7,780,014
11	2017 adjusted taxable value	\$1,199,876,289
12	Adjusted 2017 taxes	\$14,851,709
13	Taxes refunded for years preceding tax year 2017	\$10,647
14	Adjusted 2017 taxes with refunds	\$14,862,356 ⁵
15	Total 2018 taxable value on the 2018 certified appraisal roll today	\$1,319,333,493
<i>A</i>	Certified values only:	\$1,319,333,493
<i>B</i>	Pollution control exemption	\$0
<i>C</i>	Total value	\$1,319,333,493
16	Total value of properties under protest or not included on certified appraisal roll	\$0
<i>A</i>	2018 taxable value of properties under protest	\$0
<i>B</i>	2018 value of properties not under protest or included on certified appraisal roll	\$0
<i>C</i>	Total value under protest or not certified.	\$0
17	2018 tax ceilings and Chapter 313 limitations	\$91,245,565
<i>A</i>	2018 total taxable value of homesteads with tax ceilings	\$91,245,565
<i>B</i>	2018 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes	\$0
<i>C</i>	Add A and B	\$91,245,565
18	2018 total taxable value	\$1,228,087,928
19	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017	\$0
20	Total 2018 taxable value of new improvements and new personal property located in new improvements	\$64,605,601
21	Total adjustments to the 2018 taxable value	\$64,605,601
22	2018 adjusted taxable value	\$1,163,482,327
23	2018 effective tax rate	1.27740

Line #	Description	Value
24	2018 effective tax rate for ISDs with Chapter 313 Limitations	0.00000

2018 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	2018 rollback M&O rate	1.04005
28	Total 2018 debt to be paid with property tax revenue	\$2,378,944
<i>A</i>	Debt	\$2,378,944
<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	\$2,378,944
29	Certified 2017 excess debt collections	\$0
30	Adjusted 2018 debt	\$2,378,944
31	Certified 2018 anticipated collection rate	100%
32	2018 debt adjusted for collections	\$2,378,944
33	2018 total taxable value	\$1,228,087,928
34	2018 debt tax rate	0.19371
35	2018 rollback tax rate	1.23376