

2019 Effective Tax Rate Worksheet

Line #	Description	Value
1	2018 total taxable value	\$13,136,524,257
2	2018 tax ceilings	\$2,262,607,147
3	Preliminary 2018 adjusted taxable value	\$10,873,917,110
4	2018 total adopted tax rate	0.36838
5	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value	\$3,582,490
	<i>A</i> Original 2018 ARB values	\$3,582,490
	<i>B</i> 2018 values resulting from final court decisions	\$0
	<i>C</i> 2018 value loss	\$3,582,490
6	2018 taxable value, adjusted for court-ordered reductions	\$10,877,499,600
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	\$9,351,146
	<i>A</i> Absolute exemptions	\$9,351,146
	<i>B</i> Partial exemptions	\$0
	<i>C</i> Value loss	\$9,351,146
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
	<i>A</i> 2018 market value	\$7,484
	<i>B</i> 2019 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$7,484
10	Total adjustments for lost value	\$9,358,630
11	2018 adjusted taxable value	\$10,868,140,970
12	Adjusted 2018 taxes	\$40,036,058

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2018	\$28,638
14	Taxes in tax increment financing (TIF) for tax year 2018	\$311,804
15	Adjusted 2018 taxes with refunds and TIF adjustment	\$39,752,892
16	Total 2019 taxable value on the 2019 certified appraisal roll today	\$13,501,905,606
A	Certified values	\$13,616,633,451
B	Counties	\$0
C	Pollution control exemption	\$0
D	Tax increment financing	\$114,727,845
E	Total 2019 value	\$13,501,905,606
17	Total value of properties under protest or not included on certified appraisal roll	\$0
A	2019 taxable value of properties under protest	\$0
B	2019 value of properties not under protest or included on certified appraisal roll	\$0
C	Total value under protest or not certified	\$0
18	2019 tax ceilings	\$2,323,065,299
19	2019 total taxable value	\$11,178,840,307
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	\$196,896,127
22	Total adjustments to the 2019 taxable value	\$196,899,296
23	2019 adjusted taxable value	\$10,981,941,011
24	2019 effective tax rate	0.36198
25	COUNTIES ONLY	0.36198

2019 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2018 maintenance and operations (M&O) tax rate	0.32698
27	2018 adjusted taxable value	\$10,868,140,970
28	2018 M&O taxes	\$54,356,928
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$35,536,647
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$19,071,150
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2018	\$25,893
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$276,762
<i>H</i>	Adjusted M&O Taxes	\$54,356,928
29	2019 adjusted taxable value	\$10,981,941,011
30	2019 effective maintenance and operations rate	0.4949 ⁶
31	2019 rollback maintenance and operation rate	0.53456
32	Total 2019 debt to be paid with property taxes and additional sales tax revenue	\$5,563,252
<i>A</i>	Debt	\$5,763,252
<i>B</i>	Unencumbered fund amount used to reduce total debt	\$200,000
<i>C</i>	Amount paid from other resources	\$0
<i>D</i>	Adjusted debt	\$5,563,252
33	Certified 2018 excess debt collections	\$0
34	Adjusted 2019 debt	\$5,563,252
35	Certified 2019 anticipated collection rate	100%

Line #	Description	Value
36	2019 debt adjusted for collections	\$5,563,252
37	2019 total taxable value	\$11,178,840,307
38	2019 debt tax rate	0.0497% ⁶
39	2019 rollback tax rate	0.5843% ²
40	COUNTIES ONLY	0.5843% ²

2019 Additional Sales Tax Rate Worksheet

Line #	Description	Value
41	Taxable Sales	\$0
42	Estimated sales tax revenue	\$19,464,545
43	2019 total taxable value	\$11,178,840,307
44	Sales tax adjustment rate	0.1741 ¹ 2
45	2019 effective tax rate, unadjusted for sales tax	0.36198
46	2019 effective tax rate, adjusted for sales tax	0.00000
47	2019 rollback tax rate, unadjusted for sales tax	0.5843 ² 3
48	2019 rollback tax rate, adjusted for sales tax	0.41021

2018 Effective Tax Rate Worksheet

Line #	Description	Value
1	2017 total taxable value	\$12,770,163,882
2	2017 tax ceilings	\$2,014,665,911
3	Preliminary 2017 adjusted taxable value	\$10,755,497,971
4	2017 total adopted tax rate	0.36364
5	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value	\$0
	<i>A</i> Original 2017 ARB values	\$0
	<i>B</i> 2017 values resulting from final court decisions	\$0
	<i>C</i> 2017 value loss	\$0
6	2017 taxable value, adjusted for court-ordered reductions	\$10,755,497,971
7	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017	\$0
8	2017 taxable value lost because property first qualified for an exemption in 2018	\$98,702,873
	<i>A</i> Absolute exemptions	\$0
	<i>B</i> Partial exemptions	\$98,702,873
	<i>C</i> Value loss	\$98,702,873
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	\$793,589
	<i>A</i> 2017 market value	\$793,589
	<i>B</i> 2018 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$793,589
10	Total adjustments for lost value	\$99,496,462
11	2017 adjusted taxable value	\$10,656,001,509
12	Adjusted 2017 taxes	\$38,749,484 ³

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2017	\$21,678 ⁷
14	Taxes in tax increment financing (TIF) for tax year 2017	\$216,691
15	Adjusted 2017 taxes with refunds and TIF adjustment	\$38,554,474 ⁶⁹
16	Total 2018 taxable value on the 2018 certified appraisal roll today	\$13,063,045,292
A	Certified values	\$13,149,054,756
B	Counties	\$0
C	Pollution control exemption	\$0
D	Tax increment financing	\$86,009,464
E	Total 2018 value	\$13,063,045,292
17	Total value of properties under protest or not included on certified appraisal roll	\$0
A	2018 taxable value of properties under protest	\$0
B	2018 value of properties not under protest or included on certified appraisal roll	\$0
C	Total value under protest or not certified	\$0
18	2018 tax ceilings	\$2,209,432,959
19	2018 total taxable value	\$10,853,612,333
20	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017	\$5,059
21	Total 2018 taxable value of new improvements and new personal property located in new improvements	\$199,324,122
22	Total adjustments to the 2018 taxable value	\$199,329,181
23	2018 adjusted taxable value	\$10,654,283,152
24	2018 effective tax rate	0.36187 ⁶
25	COUNTIES ONLY	0.36187

2018 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2017 maintenance and operations (M&O) tax rate	0.32698
27	2017 adjusted taxable value	\$10,656,001,509
28	2017 M&O taxes	\$53,185,489 ⁸
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$34,842,994 ³
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$18,517,150
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2017	\$20,190
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$194,845
<i>H</i>	Adjusted M&O Taxes	\$53,185,489 ⁷
29	2018 adjusted taxable value	\$10,654,283,152
30	2018 effective maintenance and operations rate	0.49919
31	2018 rollback maintenance and operation rate	0.53913 ⁸
32	Total 2018 debt to be paid with property taxes and additional sales tax revenue	\$5,104,495
<i>A</i>	Debt	\$5,754,495
<i>B</i>	Unencumbered fund amount used to reduce total debt	\$650,000
<i>C</i>	Amount paid from other resources	\$0
<i>D</i>	Adjusted debt	\$5,104,495
33	Certified 2017 excess debt collections	\$0
34	Adjusted 2018 debt	\$5,104,495
35	Certified 2018 anticipated collection rate	100%

Line #	Description	Value
36	2018 debt adjusted for collections	\$5,104,495
37	2018 total taxable value	\$10,853,612,333
38	2018 debt tax rate	0.04703
39	2018 rollback tax rate	0.5861 ⁵ 6
40	COUNTIES ONLY	0.58616

2018 Additional Sales Tax Rate Worksheet

Line #	Description	Value
41	Taxable Sales	\$0
42	Estimated sales tax revenue	\$18,824,614
43	2018 total taxable value	\$10,853,612,333
44	Sales tax adjustment rate	0.17344
45	2018 effective tax rate, unadjusted for sales tax	0.3618 ⁶ 7
46	2018 effective tax rate, adjusted for sales tax	0.00000
47	2018 rollback tax rate, unadjusted for sales tax	0.5861 ⁵ 6
48	2018 rollback tax rate, adjusted for sales tax	0.4127 ¹ 2

2017 Effective Tax Rate Worksheet

Line #	Description	Value
1	2016 total taxable value	\$12,052,077,770
2	2016 tax ceilings	\$1,998,180,570
3	Preliminary 2016 adjusted taxable value	\$10,053,897,200
4	2016 total adopted tax rate	0.35072
5	2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value	\$0
	<i>A</i> Original 2016 ARB values	\$0
	<i>B</i> 2016 values resulting from final court decisions	\$0
	<i>C</i> 2016 value loss	\$0
6	2016 taxable value, adjusted for court-ordered reductions	\$10,053,897,200
7	2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016	\$0
8	2016 taxable value lost because property first qualified for an exemption in 2017	\$68,477,292
	<i>A</i> Absolute exemptions	\$68,477,292
	<i>B</i> Partial exemptions	\$0
	<i>C</i> Value loss	\$68,477,292
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	\$845,402
	<i>A</i> 2016 market value	\$845,402
	<i>B</i> 2017 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$845,402
10	Total adjustments for lost value	\$69,322,694
11	2016 adjusted taxable value	\$9,984,574,506
12	Adjusted 2016 taxes	\$35,017,899

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2016	\$12,896
14	Taxes in tax increment financing (TIF) for tax year 2016	\$182,363
15	Adjusted 2016 taxes with refunds and TIF adjustment	\$34,848,433 ²
16	Total 2017 taxable value on the 2017 certified appraisal roll today	\$12,727,289,391
A	Certified values	\$12,787,774,041
B	Counties	\$0
C	Pollution control exemption	\$0
D	Tax increment financing	\$60,484,650
E	Total 2017 value	\$12,727,289,391
17	Total value of properties under protest or not included on certified appraisal roll	\$0
A	2017 taxable value of properties under protest	\$0
B	2017 value of properties not under protest or included on certified appraisal roll	\$0
C	Total value under protest or not certified	\$0
18	2017 tax ceilings	\$2,109,165,512
19	2017 total taxable value	\$10,618,123,879
20	Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016	\$0
21	Total 2017 taxable value of new improvements and new personal property located in new improvements	\$237,210,740
22	Total adjustments to the 2017 taxable value	\$237,210,740
23	2017 adjusted taxable value	\$10,380,913,139
24	2017 effective tax rate	0.33570 ⁶⁹
25	COUNTIES ONLY	0.33570 ⁶⁹

2017 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2016 maintenance and operations (M&O) tax rate	0.32698
27	2016 adjusted taxable value	\$9,984,574,506
28	2016 M&O taxes	\$51,155,693
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$32,647,561 ¹
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$18,666,180
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2016	\$11,969
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$170,018
<i>H</i>	Adjusted M&O Taxes	\$51,155,693 ²
29	2017 adjusted taxable value	\$10,380,913,139
30	2017 effective maintenance and operations rate	0.49279 ⁸
31	2017 rollback maintenance and operation rate	0.53221 ⁰
32	Total 2017 debt to be paid with property taxes and additional sales tax revenue	\$4,402,634
<i>A</i>	Debt	\$4,402,634
<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	\$4,402,634
33	Certified 2016 excess debt collections	\$0
34	Adjusted 2017 debt	\$4,402,634
35	Certified 2017 anticipated collection rate	100%

Line #	Description	Value
36	2017 debt adjusted for collections	\$4,402,634
37	2017 total taxable value	\$10,618,123,879
38	2017 debt tax rate	0.04146 ✓
39	2017 rollback tax rate	0.57367 ⁶
40	COUNTIES ONLY	0.57367 ⁶ ✓

2017 Additional Sales Tax Rate Worksheet

Line #	Description	Value
41	Taxable Sales	\$0
42	Estimated sales tax revenue	\$18,515,574
43	2017 total taxable value	\$10,618,123,879
44	Sales tax adjustment rate	0.1743 ⁷ 8
45	2017 effective tax rate, unadjusted for sales tax	0.335 ⁶⁹ 70
46	2017 effective tax rate, adjusted for sales tax	0.00000
47	2017 rollback tax rate, unadjusted for sales tax	0.5736 ⁶ 7
48	2017 rollback tax rate, adjusted for sales tax	0.399 ²⁹ 30 ✓

Final
8/5/16

CITY OF AMARILLO
2016 EFFECTIVE TAX RATE WORKSHEET

1	2015 total taxable value	<u>11,542,796,344</u>
2	2015 taxable value of over-65 or disabled homesteads with tax ceilings	<u>1,882,457,704</u>
3	Preliminary 2015 adjusted taxable value	9,660,338,640
4	2015 total tax rate	<u>0.350720</u> /\$100
5	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value	<u>-</u>
6	2015 taxable value, adjusted for court-ordered reductions	9,660,338,640
7	2015 taxable value of property in territory the unit deannexed after January 1, 2015	<u>-</u>
8	2015 taxable value lost because property first qualified for an exemption in 2016	<u>65,105,524</u>
9	2015 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 2016	<u>769,256</u>
10	Total adjustments for lost value	65,874,780
11	2015 adjusted taxable value	9,594,463,860
12	Adjusted 2015 taxes	33,649,704 ³
13	Taxes refunded for years preceding tax year 2015	22,868
14	Taxes in tax increments financing (TIF) for tax year 2015	186,602
15	Adjusted 2015 taxes with refunds	33,485,970 ⁶⁹
16	Total 2016 taxable value on the 2016 certified appraisal roll today	12,065,465,099
	Tax Increment Financing	52,703,087
		12,012,762,012
17	Total 2016 taxable value of properties under protest	-
18	2016 taxable value of over-65 or disabled homesteads with tax ceilings	1,943,363,402

19	2016 total taxable value	10,069,398,610
20	Total 2016 taxable value of properties in territory annexed since January 1, 2015	473,594
21	Total 2016 taxable value of new improvements and new personal property located in new improvements	212,211,266
22	Total adjustments to the 2016 taxable value	212,684,860
23	2016 adjusted taxable value	9,856,713,750
24	2016 effective tax rate	0.339728 /\$100 ✓

2016 ROLLBACK TAX RATE WORKSHEET

26	2015 maintenance and operations tax rate	0.325660 /\$100
27	2015 adjusted taxable value	9,594,463,860
28	2015 maintenance and operations taxes	31,245,331
	Sales tax	18,492,020
	State criminal justice mandate/ TRIZ	173,268 ⁷
	Taxes refunded for prior years	21,140
		49,585,223 ⁴
29	2016 adjusted taxable value	9,856,713,750
30	2016 calculated maintenance and operations rate	0.503060 ⁴ /\$100
31	2016 rollback maintenance and operations rate	0.543305 ² /\$100
32	Total 2016 debt to be paid with property taxes and additional sales tax revenue	2,715,114
33	Certified 2015 excess debt collections	0
34	Adjusted 2016 debt	2,715,114
35	Certified 2016 anticipated collection rate	100 %
36	2016 debt adjusted for collections	2,715,114
37	2016 total taxable value	10,069,398,610
38	2016 debt tax rate	0.026964 /\$100 ✓
39	2016 rollback tax rate	0.570269 ² /\$100 ✓

ADDITIONAL SALES TAX RATE

41	Units that adopted the sales tax in August or November 2015 or in January or May 2016	
42	Estimated sales tax revenue	18,659,463
43	2016 total taxable value	10,069,398,610
44	Sales tax adjustment rate	0.18530 9 /\$100
45	2016 effective tax rate, unadjusted for sales tax	0.33972 0 /\$100
46	2016 effective tax rate, adjusted for sales tax	0.33972 0
47	2016 rollback tax rate, unadjusted for sales tax	0.57026 9 /\$100
48	2016 rollback tax rate, adjusted for sales tax	0.38496 1 /\$100

CITY OF AMARILLO
2015 EFFECTIVE TAX RATE WORKSHEET

1	2014 total taxable value	<u>11,082,773,665</u>
2	2014 taxable value of over-65 or disabled homesteads with tax ceilings	<u>1,784,655,190</u>
3	Preliminary 2014 adjusted taxable value	9,298,118,475
4	2014 total tax rate	<u>0.345097 /\$100</u>
5	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value	<u>4,229,694</u>
6	2014 taxable value, adjusted for court-ordered reductions	9,302,348,169
7	2014 taxable value of property in territory the unit deannexed after January 1, 2014	<u>-</u>
8	2014 taxable value lost because property first qualified for an exemption in 2015	<u>57,380,831</u>
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	<u>121,312</u>
10	Total adjustments for lost value	57,502,143
11	2014 adjusted taxable value	9,244,846,026
12	Adjusted 2014 taxes	31,903,039
13	Taxes refunded for years preceding tax year 2014	17,877
14	Taxes in tax increments financing (TIF) for tax year 2014	173,400
15	Adjusted 2014 taxes with refunds	31,747,516
16	Total 2015 taxable value on the 2015 certified appraisal roll today	11,542,059,264
	Tax Increment Financing	54,037,580
		11,488,021,684
17	Total 2015 taxable value of properties under protest	-
18	2015 taxable value of over-65 or disabled homesteads with tax ceilings	1,836,270,028

19	2015 total taxable value	9,651,751,656
20	Total 2015 taxable value of properties in territory annexed since January 1, 2014	2,155,997
21	Total 2015 taxable value of new improvements and new personal property located in new improvements	190,505,322
22	Total adjustments to the 2015 taxable value	192,661,319
23	2015 adjusted taxable value	9,459,090,337
24	2015 effective tax rate	0.3356 ² 70 /\$100
2015 ROLLBACK TAX RATE WORKSHEET		
26	2014 maintenance and operations tax rate	0.31915 0 /\$100
27	2014 adjusted taxable value	9,244,846,026
28	2014 maintenance and operations taxes	29,504,926
	Sales tax	18,140,298
	State criminal justice mandate/ TRIZ	160,365
	Taxes refunded for prior years	16,447
		47,501,306
29	2015 adjusted taxable value	9,459,090,337
30	2015 calculated maintenance and operations rate	0.50217 00 /\$100
31	2015 rollback maintenance and operations rate	0.54235 00 /\$100
32	Total 2015 debt to be paid with property taxes and additional sales tax revenue	2,713,445
33	Certified 2014 excess debt collections	0
34	Adjusted 2015 debt	2,713,445
35	Certified 2015 anticipated collection rate	100 %
36	2015 debt adjusted for collections	2,713,445
37	2015 total taxable value	9,651,751,656
38	2015 debt tax rate	0.02811 7 /\$100
39	2015 rollback tax rate	0.57046 00 /\$100

ADDITIONAL SALES TAX RATE

41	Units that adopted the sales tax in August or November 2014 or in January or May 2015	
42	Estimated sales tax revenue	18,366,177
43	2015 total taxable value	9,651,751,656
44	Sales tax adjustment rate	0.19028 9 /\$100
45	2015 effective tax rate, unadjusted for sales tax	0.3356 ² 70 /\$100
46	2015 effective tax rate, adjusted for sales tax	0.3356 ² 74
47	2015 rollback tax rate, unadjusted for sales tax	0.57046 ² 30 /\$100
48	2015 rollback tax rate, adjusted for sales tax	0.3801 ⁸ 75 /\$100