

Final 7-31-19  
City of Canyon

## 2019 Effective Tax Rate Worksheet

Line #	Description	Value
1	2018 total taxable value	\$816,745,919
2	2018 tax ceilings	\$146,549,973
3	Preliminary 2018 adjusted taxable value	\$670,195,946
4	2018 total adopted tax rate	0.44758
5	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value	\$233,812
	<i>A</i> Original 2018 ARB values	\$233,812
	<i>B</i> 2018 values resulting from final court decisions	\$0
	<i>C</i> 2018 value loss	\$233,812
6	2018 taxable value, adjusted for court-ordered reductions	\$670,429,758
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	\$66,638,873
	<i>A</i> Absolute exemptions	\$66,638,873
	<i>B</i> Partial exemptions	\$0
	<i>C</i> Value loss	\$66,638,873
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	\$0
	<i>A</i> 2018 market value	\$0
	<i>B</i> 2019 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$0
10	Total adjustments for lost value	\$66,638,873
11	2018 adjusted taxable value	\$603,790,885
12	Adjusted 2018 taxes	\$2,702,447

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2018	\$632
14	Taxes in tax increment financing (TIF) for tax year 2018	\$0
15	Adjusted 2018 taxes with refunds and TIF adjustment	\$2,703,079
16	Total 2019 taxable value on the 2019 certified appraisal roll today	\$796,876,550
<i>A</i>	Certified values	\$796,876,550
<i>B</i>	Counties	\$0
<i>C</i>	Pollution control exemption	\$0
<i>D</i>	Tax increment financing	\$0
<i>E</i>	Total 2019 value	\$796,876,550
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	\$151,687,575
19	2019 total taxable value	\$645,188,975
20	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018	\$0
21	Total 2019 taxable value of new improvements and new personal property located in new improvements	\$28,178,500
22	Total adjustments to the 2019 taxable value	\$28,178,500
23	2019 adjusted taxable value	\$617,010,475
24	2019 effective tax rate	0.43809
25	COUNTIES ONLY	0.43809

## 2019 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2018 maintenance and operations (M&O) tax rate	0.39083
27	2018 adjusted taxable value	\$603,790,885
28	2018 M&O taxes	\$3,122,955
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$2,359,79 <del>6</del> <sup>5</sup>
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$762,612
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2018	\$547
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$0
<i>H</i>	Adjusted M&O Taxes	\$3,122,95 <del>5</del> <sup>4</sup>
29	2019 adjusted taxable value	\$617,010,475
30	2019 effective maintenance and operations rate	0.50614
31	2019 rollback maintenance and operation rate	0.54663
32	Total 2019 debt to be paid with property taxes and additional sales tax revenue	\$381,350
<i>A</i>	Debt	\$381,350
<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	\$381,350
33	Certified 2018 excess debt collections	\$0
34	Adjusted 2019 debt	\$381,350
35	Certified 2019 anticipated collection rate	100%

Line #	Description	Value
36	2019 debt adjusted for collections	\$381,350
37	2019 total taxable value	\$645,188,975
38	2019 debt tax rate	0.0591 <sup>0</sup> <del>1</del>
39	2019 rollback tax rate	0.6057 <sup>3</sup> <del>4</del>
40	COUNTIES ONLY	0.6057 <sup>3</sup> <del>4</del>

## 2019 Additional Sales Tax Rate Worksheet

Line #	Description	Value
41	Taxable Sales	\$0
42	Estimated sales tax revenue	\$776,476
43	2019 total taxable value	\$645,188,975
44	Sales tax adjustment rate	0.12035 <sup>4</sup>
45	2019 effective tax rate, unadjusted for sales tax	0.43809
46	2019 effective tax rate, adjusted for sales tax	0.00000
47	2019 rollback tax rate, unadjusted for sales tax	0.6057 <sup>3</sup> <del>4</del>
48	2019 rollback tax rate, adjusted for sales tax	0.48539

## 2018 Effective Tax Rate Worksheet

Line #	Description	Value
1	2017 total taxable value,	\$733,306,612
2	2017 tax ceilings	\$127,436,540
3	Preliminary 2017 adjusted taxable value	\$605,870,072
4	2017 total adopted tax rate	0.45484
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	\$605,870,072
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	\$8,080,234
	<i>A</i> Absolute exemptions	\$0
	<i>B</i> Partial exemptions	\$8,080,234
	<i>C</i> Value loss	\$8,080,234
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	\$56,092
	<i>A</i> 2017 market value	\$56,092
	<i>B</i> 2018 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$56,092
10	Total adjustments for lost value	\$8,136,326
11	2017 adjusted taxable value	\$597,733,746
12	Adjusted 2017 taxes	\$2,718,732

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2017	\$1,104
14	Taxes in tax increment financing (TIF) for tax year 2017	\$0
15	Adjusted 2017 taxes with refunds and TIF adjustment	\$2,719,836
16	Total 2018 taxable value on the 2018 certified appraisal roll today	\$817,010,622
<i>A</i>	Certified values	\$817,010,622
<i>B</i>	Counties	\$0
<i>C</i>	Pollution control exemption	\$0
<i>D</i>	Tax increment financing	\$0
<i>E</i>	Total 2018 value	\$817,010,622
17	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
18	2018 tax ceilings	\$143,214,420
19	2018 total taxable value	\$673,796,202
20	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017	\$639,522
21	Total 2018 taxable value of new improvements and new personal property located in new improvements	\$53,420,287
22	Total adjustments to the 2018 taxable value	\$54,059,809
23	2018 adjusted taxable value	\$619,736,393
24	2018 effective tax rate	0.4388 <sup>6</sup> <del>7</del>
25	COUNTIES ONLY	<del>0.43887</del>

## 2018 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2017 maintenance and operations (M&O) tax rate	0.39083
27	2017 adjusted taxable value	\$597,733,746
28	2017 M&O taxes	\$3,036,038
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$2,336,12 <del>3</del> <sup>2</sup>
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$698,952
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2017	\$963
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$0
<i>H</i>	Adjusted M&O Taxes	\$3,036,03 <del>8</del> <sup>7</sup>
29	2018 adjusted taxable value	\$619,736,393
30	2018 effective maintenance and operations rate	0.48989
31	2018 rollback maintenance and operation rate	0.52908
32	Total 2018 debt to be paid with property taxes and additional sales tax revenue	\$381,350
<i>A</i>	Debt	\$381,350
<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	\$381,350
33	Certified 2017 excess debt collections	\$0
34	Adjusted 2018 debt	\$381,350
35	Certified 2018 anticipated collection rate	100%



Line #	Description	Value
36	2018 debt adjusted for collections	\$381,350
37	2018 total taxable value	\$673,796,202
38	2018 debt tax rate	<sup>59</sup> <del>0.05660</del>
39	2018 rollback tax rate	<sup>7</sup> 0.58568
40	COUNTIES ONLY	<sup>7</sup> 0.58568

## 2018 Additional Sales Tax Rate Worksheet

Line #	Description	Value
41	Taxable Sales	\$0
42	Estimated sales tax revenue	\$749,161
43	2018 total taxable value	\$673,796,202
44	Sales tax adjustment rate	0.1111 <sup>8</sup> <del>9</del>
45	2018 effective tax rate, unadjusted for sales tax	0.4388 <sup>6</sup> <del>7</del>
46	2018 effective tax rate, adjusted for sales tax	0.00000
47	2018 rollback tax rate, unadjusted for sales tax	0.5856 <sup>7</sup> <del>8</del>
48	2018 rollback tax rate, adjusted for sales tax	0.4745 <sup>49</sup> <del>0</del>

## 2017 Effective Tax Rate Worksheet

Line #	Description	Value
1	2016 total taxable value	\$648,424,217
2	2016 tax ceilings	\$127,091,210
3	Preliminary 2016 adjusted taxable value	\$521,333,007
4	2016 total adopted tax rate	0.46503
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	\$521,333,007
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	\$3,811,761
A	Absolute exemptions	\$0
B	Partial exemptions	\$3,811,761
C	Value loss	\$3,811,761
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	\$56,080
A	2016 market value	\$56,080
B	2017 productivity or special appraised value	\$0
C	Value loss	\$56,080
10	Total adjustments for lost value	\$3,867,841
11	2016 adjusted taxable value	\$517,465,166
12	Adjusted 2016 taxes	\$2,406,368

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2016	\$310
14	Taxes in tax increment financing (TIF) for tax year 2016	\$0
15	Adjusted 2016 taxes with refunds and TIF adjustment	\$2,406,678
16	Total 2017 taxable value on the 2017 certified appraisal roll today	\$733,584,353
<i>A</i>	Certified values	\$733,655,658
<i>B</i>	Counties	\$0
<i>C</i>	Pollution control exemption	\$71,305
<i>D</i>	Tax increment financing	\$0
<i>E</i>	Total 2017 value	\$733,584,353
17	Total value of properties under protest or not included on certified appraisal roll	\$0
<i>A</i>	2017 taxable value of properties under protest	\$0
<i>B</i>	2017 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	2017 tax ceilings	\$134,969,090
19	2017 total taxable value	\$598,615,263
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	\$44,220,996
22	Total adjustments to the 2017 taxable value	\$44,220,996
23	2017 adjusted taxable value	\$554,394,267
24	2017 effective tax rate	<sup>0</sup> 0.43417
25	COUNTIES ONLY	<sup>0</sup> 0.43417

## 2017 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2016 maintenance and operations (M&O) tax rate	0.39083
27	2016 adjusted taxable value	\$517,465,166
28	2016 M&O taxes	\$2,710,329
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$2,022,409
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$687,610
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2016	\$310
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$0
<i>H</i>	Adjusted M&O Taxes	\$2,710,329
29	2017 adjusted taxable value	\$554,394,267
30	2017 effective maintenance and operations rate	0.48888
31	2017 rollback maintenance and operation rate	0.52799
32	Total 2017 debt to be paid with property taxes and additional sales tax revenue	\$383,175
<i>A</i>	Debt	\$383,175
<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	\$383,175
33	Certified 2016 excess debt collections	\$0
34	Adjusted 2017 debt	\$383,175
35	Certified 2017 anticipated collection rate	100%

Line #	Description	Value
36	2017 debt adjusted for collections	\$383,175
37	2017 total taxable value	\$598,615,263
38	2017 debt tax rate	0.06401
39	2017 rollback tax rate	0.59200
40	COUNTIES ONLY	0.59200

## 2017 Additional Sales Tax Rate Worksheet

Line #	Description	Value
41	Taxable Sales	\$0
42	Estimated sales tax revenue	\$692,167
43	2017 total taxable value	\$598,615,263
44	Sales tax adjustment rate	0.11563
45	2017 effective tax rate, unadjusted for sales tax	0.4341 <sup>0</sup> <del>7</del>
46	2017 effective tax rate, adjusted for sales tax	0.00000
47	2017 rollback tax rate, unadjusted for sales tax	0.59200
48	2017 rollback tax rate, adjusted for sales tax	0.47637

7/29/16  
Final

CITY OF CANYON  
2016 EFFECTIVE TAX RATE WORKSHEET

1	2015 total taxable value	<u>630,313,887</u>
2	2015 taxable value of over-65 or disabled homesteads with tax ceilings	<u>123,590,266</u>
3	Preliminary 2015 adjusted taxable value	506,723,621
4	2015 total tax rate	<u>0.390837</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	506,723,621
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>2,418,676</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>-</u>
10	Total adjustments for lost value	2,418,676
11	2015 adjusted taxable value	504,304,945
12	Adjusted 2015 taxes	1,970,975
13	Taxes refunded for years preceding tax year 2015	620
14	Taxes in tax increments financing (TIF) for tax year 2015	-
15	Adjusted 2015 taxes with refunds	1,971,595
16	Total 2016 taxable value on the 2016 certified appraisal roll today	648,437,743
17	Total 2016 taxable value of properties under protest	-



18	2016 taxable value of over-65 or disabled homesteads with tax ceilings	124,716,469
19	2016 total taxable value	523,721,274
20	Total 2016 taxable value of properties in territory annexed since January 1, 2015	-
21	Total 2016 taxable value of new improvements and new personal property located in new improvements	10,547,489
22	Total adjustments to the 2016 taxable value	10,547,489
23	2016 adjusted taxable value	513,173,785
24	2016 effective tax rate	0.384190 /\$100 ✓

2016 ROLLBACK TAX RATE WORKSHEET

26	2015 maintenance and operations tax rate	0.390830 /\$100
27	2015 adjusted taxable value	504,304,945
28	2015 maintenance and operations taxes	1,970,975
	Sales tax	635,508
	State criminal justice mandate	-
	Taxes refunded for prior years	620.00
		2,607,103
29	2016 adjusted taxable value	513,173,785
30	2016 calculated maintenance and operations rate	0.508037 /\$100
31	2016 rollback maintenance and operations rate	0.548677 /\$100
32	Total 2016 debt to be paid with property taxes and additional sales tax revenue	381737
33	Certified 2015 excess debt collections	0
34	Adjusted 2016 debt	381,737
35	Certified 2016 anticipated collection rate	100 %
36	2016 debt adjusted for collections	381,737
37	2016 total taxable value	523,721,274
38	2016 debt tax rate	0.072887 /\$100 ✓
39	2016 rollback tax rate	0.6215 <sup>5</sup> 17 /\$100 ✓

ADDITIONAL SALES TAX RATE

42	Estimated sales tax revenue	685,716	
43	2016 total taxable value	523,721,274	
44	Sales tax adjustment rate	0.130931	/\$100
45	2016 effective tax rate, unadjusted for sales tax	0.384190	/\$100
46	2016 effective tax rate, adjusted for sales tax	-	
47	2016 rollback tax rate, unadjusted for sales tax	0.621507	/\$100
48	2016 rollback tax rate, adjusted for sales tax	0.490636	/\$100 ✓

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49	Certified expenses from TCEQ	-	
50	2016 total taxable value	523,721,274	
51	Additional rate for pollution control	-	/\$100
52	2016 rollback rate adjusted for pollution control	0.490636	/\$100

CITY OF CANYON  
2015 EFFECTIVE TAX RATE WORKSHEET

1	2014 total taxable value	<u>594,499,419</u>
2	2014 taxable value of over-65 or disabled homesteads with tax ceilings	<u>111,574,197</u>
3	Preliminary 2014 adjusted taxable value	482,925,222
4	2014 total tax rate	<u>0.390830 /\$100</u>
5	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value	<u>-</u>
6	2014 taxable value, adjusted for court-ordered reductions	482,925,222
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>3,028,613</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>-</u>
10	Total adjustments for lost value	3,028,613
11	2014 adjusted taxable value	479,896,609
12	Adjusted 2014 taxes	1,875,580
13	Taxes refunded for years preceding tax year 2014	255
14	Taxes in tax increments financing (TIF) for tax year 2014	-
15	Adjusted 2014 taxes with refunds	1,875,835
16	Total 2015 taxable value on the 2015 certified appraisal roll today	630,787,444
17	Total 2015 taxable value of properties under protest	-

18	2015 taxable value of over-65 or disabled homesteads with tax ceilings	119,632,076
19	2015 total taxable value	511,155,368
20	Total 2015 taxable value of properties in territory annexed since January 1, 2014	-
21	Total 2015 taxable value of new improvements and new personal property located in new improvements	7,589,884
22	Total adjustments to the 2015 taxable value	7,589,884
23	2015 adjusted taxable value	503,565,484
24	2015 effective tax rate	0.37251 <del>1</del> / \$100

2015 ROLLBACK TAX RATE WORKSHEET

26	2014 maintenance and operations tax rate	0.39083 <del>0</del> / \$100
27	2014 adjusted taxable value	479,896,609
28	2014 maintenance and operations taxes	1,875,580
	Sales tax	607,299
	State criminal justice mandate	-
	Taxes refunded for prior years	255.35
		2,483,134
29	2015 adjusted taxable value	503,565,484
30	2015 calculated maintenance and operations rate	0.49311 <del>1</del> / \$100
31	2015 rollback maintenance and operations rate	0.53255 <del>9</del> / \$100
32	Total 2015 debt to be paid with property taxes and additional sales tax revenue	0
33	Certified 2014 excess debt collections	0
34	Adjusted 2015 debt	-
35	Certified 2015 anticipated collection rate	100 %
36	2015 debt adjusted for collections	-
37	2015 total taxable value	511,155,368
38	2015 debt tax rate	0.00000 <del>0</del> / \$100
39	2015 rollback tax rate	0.53255 <del>9</del> / \$100

ADDITIONAL SALES TAX RATE

42	Estimated sales tax revenue	614,549
43	2015 total taxable value	511,155,368
44	Sales tax adjustment rate	0.12022 <del>7</del> /\$100
45	2015 effective tax rate, unadjusted for sales tax	0.37251 <del>7</del> /\$100
46	2015 effective tax rate, adjusted for sales tax	0.37251 <del>7</del>
47	2015 rollback tax rate, unadjusted for sales tax	0.53255 <del>9</del> /\$100
48	2015 rollback tax rate, adjusted for sales tax	0.41233 <del>7</del> /\$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49	Certified expenses from TCEQ	-
50	2015 total taxable value	511,155,368
51	Additional rate for pollution control	- /\$100
52	2015 rollback rate adjusted for pollution control	0.41233 <del>7</del> /\$100