

**2016 (FY17) EFFECTIVE AND ROLLBACK TAX RATE WORKSHEET**  
**2016 Effective Tax Rate Worksheet**

**Current Year**  
**2016 (FY17)**

only enter into green cells  
links to other spreadsheet

Line	Summary	Amount / Calculation	Source / Comment
1	2015 total taxable value.	19,416,853,494	This will be on the prior year report from TAD (for instance, in 2016, it was on the most recent 2015 Totals Report); it arrives with the TNT worksheet, and is the Total Value in the Taxable Value column.
2	2015 tax ceilings	1,115,991,318	Similar to the amount above, this comes from the prior year (2015) report. It is the Total Ceilings amount in the Taxable column.
3	Preliminary 2015 adjusted taxable value	18,300,862,176	Line 1 - Line 2
4	2015 total adopted tax rate	0.648000	Use the current total tax rate.
5	2015 taxable value lost because court appeals of ARB decisions reduced		
	A. Original 2015 ARB Values	1,035,963,268	This is calculated on the Litigation Report tab in this workbook. Instructions for capturing the correct amounts are included on that tab.
	B. 2015 values resulting from final court decisions	932,435,419	This is calculated on the Litigation Report tab in this workbook. Instructions for capturing the correct amounts are included on that tab.
	C. 2015 value loss	103,527,849	Line 5.a - Line 5.b
6	2015 taxable value adjusted for court-ordered reductions	18,404,390,025	Line 3 + Line 5.c
7	2015 taxable value of property in territory the unit deannexed after Jan 1 2015.	0	None deannexed
8	2015 taxable value lost because property first qualified for an exemption in 2016.		
	A. Absolute exemptions. Use 2015 market value:	8,630,222	TAD ETR Report Line 8.a
	B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value:	91,965,051	TAD ETR Report Line 8.b
	C. Value loss.	100,595,273	Line 8.a + 8.b
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 2014.		
	A. 2014 market value	0	TAD ETR Report Line 9.a
	B. 2015 productivity or special appraised value	0	TAD ETR Report Line 9.b
	C. Value Loss	0	Line 9.a - 9.b (should equal Totals Report Line 38 Exempt Amount)
10	Total adjustments for lost value	100,595,273	Line 7 + Line 8.c + Line 9.c
11	2015 Adjusted taxable value	18,303,794,752	Line 6 - Line 10
12	Adjusted 2015 taxes	118,608,590	Line 4 * Line 11 / 100
13	Taxes refunded for years preceding tax year 2015.	398,735	Tarrant County reports Oct 1, 2012 through June 30, 2012 (Recalc & Recalc Interest only)
14	Taxes in tax increment financing (TIF) for tax year 2015.	2,986,839	GL90 TIF Assessments paid into Funds 3021, 3024, 3025, 3026, 3027
15	Adjusted 2015 taxes with refunds and TIF adjustment.	116,020,487	Line 12 + Line 13 - Line 14
16	Total 2016 taxable value on the 2016 certified appraisal roll today.		
	A. Certified values only	19,734,570,809	TAD Certified Roll cover letter (signed by Jeff Law)
	B. Counties	0	n/a
	C. Pollution Control Exemption	0	New Pollution Control accounts only; TCEO letter would be needed for this if applicable; consult w/CAO
	D. Tax Increment Financing	700,957,519	<u>Appraised Increment Value</u> (NOT Net Taxable Value)
	E. Total 2016 value	19,033,613,290	(A + B - C - D)

17	Total value of properties under protest or not included on certified appraisal roll.		
	A. 2016 taxable value of properties under protest.	772,209,135	ARB Roll Information sheet ***
	B. 2016 value of properties not under protest or included on certified appraisal roll.	812,658,788	Incomplete Properties information
	C. Total value under protest or not certified.	1,584,867,923	17.a + 17.b
18	2016 tax ceilings	1,249,593,052	TAD Totals Report Line 67 (Taxable Value column) -- or - - TAD ETR worksheet Line 18
19	2016 total taxable value	19,368,888,161	Line 16.e + Line 17.c - Line 18
20	Total 2016 taxable value of properties in territory annexed after Jan 1 2015.	0	TAD Totals Report Taxable Value
21	Total 2016 taxable value of new improvements and new personal property located in new improvements.	215,321,942	New structures and new BPP within new structures; no new minerals; no re-valuation of existing structures; includes expired abatements -- or -- TAD ETR worksheet
22	Total adjustments to the 2016 taxable value.	215,321,942	Line 20 + Line 21
23	2016 adjusted taxable value.	19,153,566,219	Line 19 - Line 22
24	2016 Effective Tax Rate	0.605738	Line 15 / Line 23 * 100

### 2015 Rollback Tax Rate Worksheet

26	2015 maintenance and operations (M&O) tax rate	0.446000	M&O Rate adopted by City
27	2015 adjusted taxable value.	18,303,794,752	= Line 11
28	2015 M&O taxes		
	A. Multiply Line 26 by Line 27 and divide by \$100	81,634,925	
	B. Cities, counties and hospital districts with additional sales tax.	0	n/a
	C. Counties	0	n/a
	D. Transferring function	0	n/a
	E. Taxes refunded for years preceding tax year 2015	268,628	Tarrant county reports
	F. Enhanced indigent health care expenditures ( <i>hospital districts</i> )	0	n/a
	G. Taxes in TIF	2,986,839	= Line 14
	H. Adjusted M&O Taxes	78,916,714	
29	2016 adjusted taxable value	19,153,566,219	= Line 23
30	2016 Effective M & O Rate	0.412021	Line 28.h / Line 29 * 100
31	2016 Rollback M & O Rate	0.444983	Line 30 * 1.08
32	Total 2016 debt to be paid with property taxes and additional sales tax revenue.		Debt Service Operating Position from Cash and Debt Administrator
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	47,108,191	
	B. Subtract unencumbered fund amount used from total debt and list remainder.	355,000	
	C. Subtract amount paid from other resources	6,456,739	
	D. Adjusted Debt	40,296,452	
33	Certified 2015 excess debt collections	0	Tarrant county letter
34	Adjusted 2016 debt	40,296,452	Line 32.c - Line 33
35	Certified 2016 anticipated collection rate	100%	Tarrant county letter
36	2016 debt adjusted for collections	40,296,452	Line 34 / Line 35
37	2016 total taxable value	19,368,888,161	Line 19
38	2016 debt tax rate	0.208047	Line 36 / Line 37 * 100
39	2016 rollback tax rate	0.653030	Line 31 + Line 38

**Property Tax Rates in the City of Arlington**

Last Year's Tax Rate

Last Year's Operating Taxes	82,358,018	M&O Rate Line 26 * Last Year's Tax Base / 100
Last Year's Debt Taxes	37,301,165	Last Year's Total Taxes - Last Year's Operating Taxes
Last Year's Total Taxes	119,659,183	Line 4 * Line 6 / 100 + Line 13
Last Year's Tax Base	18,465,923,269	Line 4 / Last Year's Total Taxes * 100
Last Year's Total Tax Rate	0.648000	= Line 4

This Year's Effective Tax Rate

Last Year's Adjusted Taxes (after taxes on Lost Property)	116,020,487	= Line 15
This Year's Adjusted Tax Base (after taxes on New Property)	19,153,566,219	= Line 23
This Year's Effective Tax Rate	0.605738	= Line 24

(Maximum rate unless unit publishes notices and hearings)

This Year's Rollback Tax Rate

Last Year's Adjusted Operating Taxes (after taxes on Lost Property)	78,916,714	= Line 28.h
This Year's Adjusted Tax Base	19,153,566,219	= Line 29
This Year's Effective Operating Rate	0.412021	= Line 30
* 1.08 = This Year's Maximum Operating Rate	0.444983	= Line 31
This Year's Debt Rate	0.208047	= Line 38
This Year's Rollback Rate	0.653030	= Line 31 + Line 38

**STATEMENT OF INCREASE/DECREASE**

If the City of Arlington adopts a 2016 tax rate equal to the effective tax rate of \$0.605738 per \$100 of value, taxes would DECREASE compared to 2015 taxes by - \$2,334,409.

Increase = This Year's Taxes greater than Last Year's Levy

Decrease = Last Year's Levy greater than This Year's Taxes

Tax rate shown here = Line 24

= This Year's Taxes - Last Year Levy

0.605738 DECREASE  
compared to 2015 taxes by -2,334,409

119,659,183 LAST YEAR LEVY  
117,324,774 THIS YEAR TAXES

= Line 6 \* Line 4 / 100 + Line 13

= Line 24 \* Line 19 / 100