

2018  
EFFECTIVE TAX RATE WORKSHEET  
City of Austin

1. 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-third over-appraisal corrections from these adjustments. This value includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).
 

|  |    |                 |
|--|----|-----------------|
|  | \$ | 138,455,051,167 |
|--|----|-----------------|
  
2. SCHOOL DISTRICTS. Enter 2017 taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0". If your taxing units adopted the tax ceiling provision in 2017 for homeowners age 65 or older or disabled, use this step
 

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|--|----|---|
|  | \$ | 0 |
|--|----|---|
  
3. Preliminary 2017 adjusted taxable value.  
Subtract line 2 from line 1.
 

|  |    |                 |
|--|----|-----------------|
|  | \$ | 138,455,051,167 |
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4. 2017 total adopted tax rate.
 

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|  | \$ | 0.4448 /\$100 |
|--|----|---------------|
  
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.
 

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|--|-----|-------------|
| A. Original 2017 ARB values:                         | \$  |             |
| B. 2017 values resulting from final court decisions: | -\$ |             |
| C. 2017 value loss. Subtract B from A :              | \$  | 817,762,999 |
  
6. 2017 taxable value, adjusted for court-ordered reductions.  
Add line 3 and line 5c.
 

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|--|----|-----------------|
|  | \$ | 139,272,814,166 |
|--|----|-----------------|
  
7. 2017 taxable value of property in territory the unit deannexed after January 1, 2017. Enter the 2017 value of property in deannexed territory.
 

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|  | \$ | 236,026 |
|--|----|---------|
  
8. 2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freport exemptions or tax abatements.
 

|  |     |               |
|--|-----|---------------|
| A. Absolute exemptions. Use 2017 Market Value:   | \$  |               |
| B. Partial exemptions. 2018 exemption amount, or 2018 percentage exemption times 2017 value: | +\$ |               |
| C. Value loss. Total of A and B:   | \$  | 1,573,976,372 |
  
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. Use only those properties that first qualified in 2018; do not use properties that qualified in 2017.

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|--|-----|--------------------|
| A. 2017 market value:  | \$  |                    |
| B. 2018 productivity or special appraised value:   | -\$ |                    |
| C. Value loss. Subtract B from A:  |     | \$ 1,094,165       |
| 10. Total adjustments for lost value. Add lines 7, 8c, and 9c.   |     | \$ 1,575,306,563   |
| 11. 2017 adjusted taxable value. Subtract line 10 from line 6.   |     | \$ 137,697,507,603 |
| 12. Adjusted 2017 taxes. Multiply line 4 times line 11 and divide by 100.  |     | \$ 612,478,513.82  |
| 13. Taxes refunded for years preceding tax year 2017:<br>Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2017. Types of refunds include court decisions, Section 25.25 (b) and (c) corrections and section 31.11 payment errors. Do not include refunds for tax year 2017. This provision applies only to tax years preceding tax year 2017. |     | \$ 3,256,167.64    |
| 14. Taxes in tax increment financing (TIF) for tax year 2017.<br>Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2018 captured appraised value in Line 16D, enter "0".   |     | \$ 11,123,159.00   |
| 15. Adjusted 2017 taxes with refunds. Add lines 12 and 13, subtract line 14.   |     | \$ 604,611,522.46  |
| 16. Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the taxable value of homesteads with school tax ceilings (will deduct in line 18). These homesteads include homeowners age 65 or older or disabled.  |     |                    |
| A. Certified values only   | \$  | 149,690,796,033    |
| B. Counties: Include railroad rolling stock values certified by the State Comptroller:   | +\$ | 0                  |
| C. Pollution Control exemption:<br>Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):   | -\$ | 0                  |
| D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which  |     |                    |



value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2017 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.

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|  | \$ | 3,146,525,845   |        |
| 22. Total adjustments to the 2018 taxable value.<br>Add lines 20 and 21.   | \$ | 3,782,515,644   |        |
| 23. 2018 adjusted taxable value.<br>Subtract line 22 from line 19.   | \$ | 146,138,087,154 |        |
| 24. 2018 effective tax rate.<br>Divide line 15 by line 23 and multiply by 100.   | \$ | 0.4137          | /\$100 |
| 25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. | \$ | N/A             |        |

2018  
ROLLBACK TAX RATE WORKSHEET

|   |     |                 |        |
|---|-----|-----------------|--------|
| 26. 2017 maintenance and operations (M&O) tax rate.   | \$  | 0.3393          | /\$100 |
| 27. 2017 adjusted taxable value. Enter the amount from line 11.   | \$  | 137,697,507,603 |        |
| 28. 2017 M&O taxes.   |     |                 |        |
| A. Multiply line 26 by line 27 and divide by 100:   | \$  | 467,207,643.30  |        |
| B. CITIES, COUNTIES AND HOSPITAL DISTRICTS WITH ADDITIONAL SALES TAX:<br>Amount of additional sales tax collected on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any, Other units enter "0". Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent: |     |                 |        |
|   | +\$ | 0.00            |        |
| C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units enter "0":  | +\$ | 0.00            |        |
| D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the   |     |                 |        |



(1) are paid by property taxes,  
 (2) are secured by property taxes,  
 (3) are scheduled for payment over a period longer than one year,  
 and (4) are not classified in the unit's budget as M&O expenses.

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.

Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.

|  |    |                 |        |
|--|----|-----------------|--------|
|  | \$ | 164,163,061.00  |        |
| 33. Certified 2017 excess debt collections. Enter the amount certified by the collector.   | \$ | 0.00            |        |
| 34. Adjusted 2018 debt. Subtract line 33 from line 32.   | \$ | 164,163,061.00  |        |
| 35. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. |    | 100.00%         |        |
| 36. 2018 debt adjusted for collections. Divide line 34 by line 35.   | \$ | 164,163,061.00  |        |
| 37. 2018 total taxable value. Enter the amount on line 19.   | \$ | 149,920,602,798 |        |
| 38. 2018 debt tax rate. Divide line 36 by line 37 and multiply by \$100.   | \$ | 0.1095          | /\$100 |
| 39. 2018 rollback tax rate. Add lines 31 and 38.   | \$ | 0.4482          | /\$100 |