

**2017 (FY18) EFFECTIVE AND ROLLBACK TAX RATE WORKSHEET**  
**2017 Effective Tax Rate Worksheet**

**Current Year**  
**2017 (FY18)**

only enter into green cells  
links to other spreadsheet

Line	Summary	Amount / Calculation	Source / Comment
1	2016 total taxable value.	21,064,789,036	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	2016 tax ceilings	1,375,024,828	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 2016 adjusted taxable value	19,689,764,208	Line 1 - Line 2
4	2016 total adopted tax rate	0.644800	Use the current total tax rate.
	2016 taxable value lost because court appeals of ARB decisions reduced		
5	A. Original 2016 ARB Values	1,925,490,312	This is calculated on the Litigation Report tab in this workbook. Instructions for capturing the correct amounts are included on that tab.
	B. 2016 values resulting from final court decisions	1,678,454,074	This is calculated on the Litigation Report tab in this workbook. Instructions for capturing the correct amounts are included on that tab.
	C. 2016 value loss	247,036,238	Line 5.a - Line 5.b
6	2016 taxable value adjusted for court-ordered reductions	19,936,800,446	Line 3 + Line 5.c
7	2016 taxable value of property in territory the unit deannexed after Jan 1 2016.	0	None deannexed
8	2016 taxable value lost because property first qualified for an exemption in 2017.		
	A. Absolute exemptions. Use 2016 market value:	58,518,618	TAD ETR Report Line 8.a
	B. Partial exemptions. 2017 exemption amount or 2017 percentage exemption times 2016 value:	88,800,281	TAD ETR Report Line 8.b
	C. Value loss.	147,318,899	Line 8.a + 8.b
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.		
	A. 2016 market value	0	TAD ETR Report Line 9.a
	B. 2017 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	147,318,899	Line 7 + Line 8.c + Line 9.c
11	2016 Adjusted taxable value	19,789,481,547	Line 6 - Line 10
12	Adjusted 2016 taxes	127,602,577	Line 4 * Line 11 / 100
13	Taxes refunded for years preceding tax year 2016.	703,577	Tarrant County reports Oct 1, 2012 through June 30, 2012 (Recalc & Recalc Interest only)
14	Taxes in tax increment financing (TIF) for tax year 2016.	3,892,123	GL90 TIF Assessments paid into Funds 3021, 3024, 3025, 3026, 3027
15	Adjusted 2016 taxes with refunds and TIF adjustment.	124,414,031	Line 12 + Line 13 - Line 14
16	Total 2017 taxable value on the 2017 certified appraisal roll today.		
	A. Certified values only	22,438,008,883	TAD Certified Roll cover letter (signed by Jeff Law)
	B. Counties	0	n/a
	C. Pollution Control Exemption	0	New Pollution Control accounts only; TCEQ letter would be needed for this if applicable; consult w/CAO
	D. Tax Increment Financing	887,459,598	Appraised Increment Value (NOT Net Taxable Value)
	E. Total 2017 value	21,550,549,285	(A + B - C - D)
17	Total value of properties under protest or not included on certified appraisal roll.		
	A. 2017 taxable value of properties under protest.	777,115,422	ARB Roll Information sheet ***

	B. 2017 value of properties not under protest or included on certified appraisal roll.	323,139,066	Incomplete Properties information
	C. Total value under protest or not certified.	1,100,254,488	17.a + 17.b
18	2017 tax ceilings	1,503,478,436	TAD Totals Report Line 67 (Taxable Value column) -- or -- TAD ETR worksheet Line 18
19	2017 total taxable value	21,147,325,337	Line 16.e + Line 17.c - Line 18
20	Total 2017 taxable value of properties in territory annexed after Jan 1 2016.	0	TAD Totals Report Taxable Value
21	Total 2017 taxable value of new improvements and new personal property located in new improvements.	303,425,680	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 2017 taxable value.	303,425,680	Line 20 + Line 21
23	2017 adjusted taxable value.	20,843,899,657	Line 19 - Line 22
24	2017 Effective Tax Rate	0.596885	Line 15 / Line 23 * 100

#### 2016 Rollback Tax Rate Worksheet

26	2016 maintenance and operations (M&O) tax rate	0.446000	M&O Rate adopted by City
27	2016 adjusted taxable value.	19,789,481,547	= Line 11
28	2016 M&O taxes		
	A. Multiply Line 26 by Line 27 and divide by \$100	88,261,088	
	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 2016	483,177	Tarrant county reports
	F. Enhanced indigent health care expenditures ( <i>hospital districts</i> )	0	n/a
	G. Taxes in TIF	3,892,123	= Line 14
	H. Adjusted M&O Taxes	84,852,141	
29	2017 adjusted taxable value	20,843,899,657	= Line 23
30	2017 Effective M & O Rate	0.407084	Line 28.h / Line 29 * 100
31	2017 Rollback M & O Rate	0.439651	Line 30 * 1.08
32	Total 2017 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.	47,829,303	
	B. Subtract unencumbered fund amount used from total debt and list remainder.	0	
	C. Subtract amount paid from other resources	1,986,125	
	D. Adjusted Debt	45,843,178	
33	Certified 2016 excess debt collections	0	Tarrant county letter
34	Adjusted 2017 debt	45,843,178	Line 32.c - Line 33
35	Certified 2017 anticipated collection rate	100%	Tarrant county letter
36	2017 debt adjusted for collections	45,843,178	Line 34 / Line 35
37	2017 total taxable value	21,147,325,337	Line 19
38	2017 debt tax rate	0.216780	Line 36 / Line 37 * 100
39	2017 rollback tax rate	0.656431	Line 31 + Line 38

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

##### Last Year's Tax Rate

Last Year's Operating Taxes	89,404,785	M&O Rate Line 26 * Last Year's Tax Base / 100
Last Year's Debt Taxes	39,851,281	Last Year's Total Taxes - Last Year's Operating Taxes
Last Year's Total Taxes	129,256,066	Line 4 * Line 6 / 100 + Line 13

Last Year's Tax Base 20,045,915,978 Line 4 / Last Year's Total Taxes \* 100  
 Last Year's Total Tax Rate 0.644800 = Line 4

This Year's Effective Tax Rate  
 Last Year's Adjusted Taxes (after taxes on Lost Property) 124,414,031 = Line 15  
 This Year's Adjusted Tax Base (after taxes on New Property) 20,843,899,657 = Line 23  
 This Year's Effective Tax Rate 0.596885 = 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) 84,852,141 = Line 28.h  
 This Year's Adjusted Tax Base 20,843,899,657 = Line 29  
 This Year's Effective Operating Rate 0.407084 = Line 30  
 \* 1.08 = This Year's Maximum Operating Rate 0.439651 = Line 31  
 This Year's Debt Rate 0.216780 = Line 38  
 This Year's Rollback Rate 0.656431 = Line 31 + Line 38

STATEMENT OF INCREASE/DECREASE  
 If the City of Arlington adopts a 2017 tax rate equal to the effective tax rate of \$0.596885 per \$100 of value, taxes would DECREASE compared to 2016 taxes by - \$3,030,934.

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  
 = Line 6 \* Line 4 / 100 + Line 13  
 = Line 24 \* Line 19 / 100

0.596885 DECREASE  
 compared to 2016 taxes by -3,030,934

129,256,066 LAST YEAR LEVY  
 126,225,132 THIS YEAR TAXES