

**2019 (FY20) EFFECTIVE AND ROLLBACK TAX RATE WORKSHEET**  
**2019 Effective Tax Rate Worksheet**

**Current Year**  
**2019 (FY20) - Revised**

only enter into green cells  
links to other spreadsheet

Line	Summary	Amount / Calculation	Source / Comment
1	2018 total taxable value.	25,468,989,287	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	2018 tax ceilings	1,978,119,438	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 2018 adjusted taxable value	23,490,869,849	Line 1 - Line 2
4	2018 total adopted tax rate	0.634800	Use the current total tax rate.
	2018 taxable value lost because court appeals of ARB decisions reduced		
5	A. Original 2018 ARB Values	2,886,432,647	This is calculated on the Litigation Report tab in this workbook. Instructions for capturing the correct amounts are included on that tab.
	B. 2018 values resulting from final court decisions	2,478,681,156	This is calculated on the Litigation Report tab in this workbook. Instructions for capturing the correct amounts are included on that tab.
	C. 2018 value loss	407,751,491	Line 5.a - Line 5.b
6	2018 taxable value adjusted for court-ordered reductions	23,898,621,340	Line 3 + Line 5.c
7	2018 taxable value of property in territory the unit deannexed after Jan 1 2017.	0	None deannexed
8	2018 taxable value lost because property first qualified for an exemption in 2019.		
	A. Absolute exemptions. Use 2018 market value:	37,598,968	TAD ETR Report Line 8.a
	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2017 value:	155,683,192	TAD ETR Report Line 8.b
	C. Value loss.	193,282,160	Line 8.a + 8.b
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.		
	A. 2018 market value	0	TAD ETR Report Line 9.a
	B. 2018 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	193,282,160	Line 7 + Line 8.c + Line 9.c
11	2018 Adjusted taxable value	23,705,339,180	Line 6 - Line 10
12	Adjusted 2018 taxes	150,481,493	Line 4 * Line 11 / 100
13	Taxes refunded for years preceding tax year 2018.	304,605	Tarrant County reports Oct 1, 2012 through June 30, 2012 (Recalc & Recalc Interest only)
14	Taxes in tax increment financing (TIF) for tax year 2018.	4,752,010	GL90 TIF Assessments paid into Funds 3021, 3024, 3025, 3026, 3027
15	Adjusted 2018 taxes with refunds and TIF adjustment.	146,034,088	Line 12 + Line 13 - Line 14
16	Total 2019 taxable value on the 2019 certified appraisal roll today.		
	A. Certified values only	28,049,975,501	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	1,300,378,518	Appraised Increment Value (NOT Net Taxable Value)
	E. Total 2019 value	26,749,596,983	(A + B - C - D)
17	Total value of properties under protest or not included on certified appraisal roll.		
	A. 2019 taxable value of properties under protest.	659,576,126	ARB Roll Information sheet ***

	B. 2019 value of properties not under protest or included on certified appraisal roll.	360,251,861	Incomplete Properties information
	C. Total value under protest or not certified.	1,019,827,987	17.a + 17.b
18	2019 tax ceilings	2,251,239,790	TAD Totals Report Line 67 (Taxable Value column) -- or -- TAD ETR worksheet Line 18
19	2019 total taxable value	25,518,185,180	Line 16.e + Line 17.c - Line 18
20	Total 2019 taxable value of properties in territory annexed after Jan 1 2018.	0	TAD Totals Report Taxable Value
21	Total 2019 taxable value of new improvements and new personal property located in new improvements.	363,503,040	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 2019 taxable value.	363,503,040	Line 20 + Line 21
23	2019 adjusted taxable value.	25,154,682,140	Line 19 - Line 22
24	2019 Effective Tax Rate	0.580544	Line 15 / Line 23 * 100

#### 2018 Rollback Tax Rate Worksheet

26	2018 maintenance and operations (M&O) tax rate	0.442800	M&O Rate adopted by City
27	2018 adjusted taxable value.	23,705,339,180	= Line 11
28	2018 M&O taxes		
	A. Multiply Line 26 by Line 27 and divide by \$100	104,967,242	
	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 2018	685,420	Tarrant county reports
	F. Enhanced indigent health care expenditures ( <i>hospital districts</i> )	0	n/a
	G. Taxes in TIF	4,752,010	= Line 14
	H. Adjusted M&O Taxes	100,900,652	
29	2019 adjusted taxable value	25,154,682,140	= Line 23
30	2019 Effective M & O Rate	0.401121	Line 28.h / Line 29 * 100
31	2019 Rollback M & O Rate	0.433210	Line 30 * 1.08
32	Total 2019 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.	50,175,935	
	B. Subtract unencumbered fund amount used from total debt and list remainder.	0	
	C. Subtract amount paid from other resources	0	
	D. Adjusted Debt	50,175,935	
33	Certified 2018 excess debt collections	0	Tarrant county letter
34	Adjusted 2019 debt	50,175,935	Line 32.c - Line 33
35	Certified 2019 anticipated collection rate	100%	Tarrant county letter
36	2019 debt adjusted for collections	50,175,935	Line 34 / Line 35
37	2019 total taxable value	25,518,185,180	Line 19
38	2019 debt tax rate	0.196628	Line 36 / Line 37 * 100
39	2019 rollback tax rate	0.629839	Line 31 + Line 38

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

##### Last Year's Tax Rate

Last Year's Operating Taxes	106,035,570	M&O Rate Line 26 * Last Year's Tax Base / 100
Last Year's Debt Taxes	45,977,483	Last Year's Total Taxes - Last Year's Operating Taxes
Last Year's Total Taxes	152,013,053	Line 4 * Line 6 / 100 + Line 13

Last Year's Tax Base 23,946,605,741 Line 4 / Last Year's Total Taxes \* 100  
 Last Year's Total Tax Rate 0.634800 = Line 4

This Year's Effective Tax Rate  
 Last Year's Adjusted Taxes (after taxes on Lost Property) 146,034,088 = Line 15  
 This Year's Adjusted Tax Base (after taxes on New Property) 25,154,682,140 = Line 23  
 This Year's Effective Tax Rate 0.580544 = 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) 100,900,652 = Line 28.h  
 This Year's Adjusted Tax Base 25,154,682,140 = Line 29  
 This Year's Effective Operating Rate 0.401121 = Line 30  
 \* 1.08 = This Year's Maximum Operating Rate 0.433210 = Line 31  
 This Year's Debt Rate 0.196628 = Line 38  
 This Year's Rollback Rate 0.629839 = Line 31 + Line 38

**STATEMENT OF INCREASE/DECREASE**  
 If the City of Arlington adopts a 2019 tax rate equal to the effective tax rate of \$0.580544 per \$100 of value, taxes would DECREASE compared to 2018 taxes by - \$3,868,668.

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

0.580544 DECREASE  
 compared to 2018 taxes by -3,868,668

152,013,053 LAST YEAR LEVY  
 148,144,385 THIS YEAR TAXES