

Sequence 6  
Archer City

## 2016 Effective Tax Rate Worksheet

### Taxing Units Other Than School Districts

<b>1.</b>	<b>2015 total taxable value.</b> Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Tax Code § 25.25(d) one-third over-appraisal corrections from these adjustments. This total 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). <sup>1</sup>	\$ 58,448,551
<b>2.</b>	<b>2015 tax ceilings.</b> Counties, cities and junior college districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2015 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ ∅
<b>3.</b>	<b>Preliminary 2015 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 58,448,551
<b>4.</b>	<b>2015 total adopted tax rate.</b>	\$ 1.2500 / \$100
<b>5.</b>	<b>2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value.</b>  A. <b>Original 2015 ARB values:</b> \$ ∅  B. <b>2015 values resulting from final court decisions:</b> - \$ ∅  C. <b>2015 value loss.</b> Subtract B from A. <sup>3</sup>	\$ ∅
<b>6.</b>	<b>2015 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$ 58,448,551
<b>7.</b>	<b>2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015.</b> Enter the 2015 value of property in deannexed territory. <sup>4</sup>	\$ ∅
<b>8.</b>	<b>2015 taxable value lost because property first qualified for an exemption in 2016.</b> 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	\$

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(15)

	and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.	
	A. <b>Absolute exemptions.</b> Use 2015 market value: \$ <u>57,950</u>	
	B. <b>Partial exemptions.</b> 2016 exemption amount or 2016 percentage exemption times 2015 value: +\$ <u>90,940</u>	
	C. <b>Value loss.</b> Add A and B. <sup>5</sup> <i>from App Dist</i>	148,890
9.	<b>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.</b> Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.	
	A. <b>2015 market value:</b> \$ <u>Ø</u>	
	B. <b>2016 productivity or special appraised value:</b> - \$ <u>Ø</u>	
	C. <b>Value loss.</b> Subtract B from A. <sup>6</sup> <i>From App Dist</i>	\$ Ø
10.	<b>Total adjustments for lost value.</b> Add Lines 7, 8C and 9C. <i>math</i>	\$ 148,890
11.	<b>2015 adjusted taxable value.</b> Subtract Line 10 from Line 6 <i>math</i>	\$ 58,299,661
12.	<b>Adjusted 2015 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100. <i>math</i>	\$ 422,672
13.	<b>Taxes refunded for years preceding tax year 2015.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. <sup>7</sup> <i>7-16-15 to 26-30-16 Refund Report + 2014 prior</i>	\$ 159
14.	<b>Taxes in tax increment financing (TIF) for tax year 2015.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2016 captured appraised value in Line 16D, enter 0. <sup>8</sup> <i>from App Dist</i>	\$ Ø
15.	<b>Adjusted 2015 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup> <i>math</i>	\$ 422,831
16.	<b>Total 2016 taxable value on the 2016 certified appraisal roll today.</b> This value	\$

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(13)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

	<p>includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.<sup>10</sup></p> <p>A. <b>Certified values:</b> \$ <u>59,365,470</u></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>Ø</u></p> <p>C. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$ <u>Ø</u></p> <p>D. <b>Tax increment financing:</b> Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.<sup>11</sup> - \$ <u>Ø</u></p> <p>E. <b>Total 2016 value.</b> Add A and B, then subtract C and D. <i>from App Dist</i></p>	<p>59,365,470</p>
<p>17.</p>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>12</sup></p> <p>A. <b>2016 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.<sup>13</sup> \$ <u>Ø</u></p> <p>B. <b>2016 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value. <i>from App Dist</i></p>	<p>\$ Ø</p>

<sup>10</sup> Tex. Tax Code § 26.012(15)  
<sup>11</sup> Tex. Tax Code § 26.03(c)  
<sup>12</sup> Tex. Tax Code § 26.01(c)  
<sup>13</sup> Tex. Tax Code §§ 26.04 and 26.041

	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup> + \$ _____	
	<b>C. Total value under protest or not certified.</b> Add A and B.	Ø
18.	<b>2016 tax ceilings.</b> Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2015 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$ Ø
19.	<b>2016 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18. <i>no homestead exemption math</i>	\$ 59,365,470
20.	<b>Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015.</b> Include both real and personal property. Enter the 2016 value of property in territory annexed. <sup>16</sup> <i>from App Dist</i>	\$ Ø
21.	<b>Total 2016 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2015, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2016. <sup>17</sup> <i>from App Dist</i>	\$ 7660
22.	<b>Total adjustments to the 2016 taxable value.</b> Add Lines 20 and 21. <i>math</i>	\$ 7660
23.	<b>2016 adjusted taxable value.</b> Subtract Line 22 from Line 19. <i>math</i>	\$ 59,357,710
24.	<b>2016 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup> <i>math</i>	\$ 1234 /\$100
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. <sup>19</sup>	\$ /\$100

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. The *Additional Sales Tax Rate Worksheet* sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

<sup>14</sup> Tex. Tax Code §§ 26.04 and 26.041

<sup>15</sup> Tex. Tax Code § 26.012(6)

<sup>16</sup> Tex. Tax Code § 26.012(17)

<sup>17</sup> Tex. Tax Code § 26.012(17)

<sup>18</sup> Tex. Tax Code § 26.04(c)

<sup>19</sup> Tex. Tax Code § 26.04(d)

# 2016 Rollback Tax Rate Worksheet

## Taxing Units Other Than School Districts

26.	2015 maintenance and operations (M&O) tax rate.	\$ <sup>12500</sup> / <sub>100</sub>
27.	2015 adjusted taxable value. Enter the amount from Line 11.	\$ 58,299,661
28.	<p><b>2015 M&amp;O taxes.</b></p> <p>A. Multiply Line 26 by Line 27 and divide by \$100.      \$ <u>422,672</u> <i>max</i></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&amp;O in 2015 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$ <u>0</u></span></p> <p>C. <b>Counties:</b> 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 taxing units enter 0. <span style="float: right;">+ \$ <u>0</u></span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0. <span style="float: right;">+/- \$ <u>0</u></span></p> <p>E. <b>Taxes refunded for years preceding tax year 2015:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. <span style="float: right;">+ \$ <u>159</u></span></p> <p style="text-align: right;"><i>refund report</i></p>	\$

	<p>F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p style="text-align: right;">+ \$ <u>0</u></p> <p>G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2016 captured appraised value in Line 16D, enter 0.</p> <p style="text-align: right;">- \$ <u>0</u></p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	422,831
29.	<p><b>2016 adjusted taxable value.</b> Enter Line 23 from the <i>Effective Tax Rate Worksheet</i>.</p>	\$ 59,357,710
30.	<p><b>2016 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.</p>	\$ <sup>7234</sup> / \$100
31.	<p><b>2016 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.</p>	\$ <sup>76932</sup> / \$100
32.	<p><b>Total 2016 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (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 taxing unit's budget as M&amp;O expenses.</p> <p>A. <b>Debt</b> 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. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$ <u>0</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p style="text-align: right;">- \$ <u>0</u></p> <p>C. Subtract <b>amount paid</b> from other resources.</p> <p style="text-align: right;">- \$ <u>0</u></p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A.</p>	\$ <span style="float: right;">0</span>

33.	<b>Certified 2015 excess debt collections.</b> Enter the amount certified by the collector.	\$ 0
34.	<b>Adjusted 2016 debt.</b> Subtract Line 33 from Line 32D.	\$ 0
35.	<b>Certified 2016 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100 %
36.	<b>2016 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$ 0 <i>math</i>
37.	<b>2016 total taxable value.</b> Enter the amount on Line 19.	\$ 59,365,470
38.	<b>2016 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$ 0 / \$100
39.	<b>2016 rollback tax rate.</b> Add Lines 31 and 38.	\$ 0.16932 / \$100 <i>math</i>
40.	<b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	\$ / \$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

*updated  
 7-27-16*

JOB- 100501 EFFECTIVE YEAR-2016 SEQUENCE#- 6  
 RATE DESCRIPTION-CITY OF ARCHER CITY

1. 2015 TOTAL TAXABLE VALUE:.....\$	58,448,551
2. 2015 TAXABLE VALUE OF OVER-65 HOMESTEADS OR DISABLED:./TAX CEILING.....\$	0
3. 2015 PRELIMINARY ADJUSTED TAXABLE VALUE:.....\$	58,448,551
4. 2015 TOTAL TAX RATE:.....\$	.72500/\$100
5. 2015 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE:	
(A) 2015 ORIGINAL ARB VALUES:.....\$	0
(B) 2015 VALUES RESULTING FROM COURT DECISIONS.....\$	0
(C) 2015 VALUE LOSS:.(B - A).....\$	0
6. 2015 TAXABLE VALUE, ADJUSTED FOR COURT-ORDERED REDUCTIONS:.....\$	58,448,551
7. 2015 TAXABLE VALUE OF PROPERTY IN TERRITORY DEANNEXED BY THE UNIT AFTER JANUARY 1, 2015:.....\$	0
8. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AN EXEMPTION IN 2016:	
(A) ABSOLUTE EXEMPTIONS:.....\$	57,950
(B) PARTIAL EXEMPTIONS:.....\$	90,940
(C) VALUE LOSS:.....\$	148,890
9. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-USE, OPEN SPACE, TIMBER, RECREATIONAL/SCENIC, OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL IN 2016:	
(A) 2015 MARKET VALUE:.....\$	0
(B) 2016 PRODUCTIVITY OR SPECIAL APPRAISED VALUE:.... - \$	0
(C) VALUE LOSS:.....\$	0
10. TOTAL ADJUSTMENTS FOR LOST VALUE:.....\$	148,890
11. 2015 ADJUSTED TAXABLE VALUE:.....\$	58,299,661
12. 2015 ADJUSTED TAXES:.....\$	422,672
13. TAXES REFUNDED FOR YEARS PRECEDING TAX YEAR 2015 .....\$	159
14. TAXES IN TAX INCREMENT FINANCING (TIF) FOR THE TAX YEAR 2015.....\$	0
15. ADJUSTED 2015 TAXES WITH REFUNDS.....\$	422,831
16. TOTAL 2016 TAXABLE VALUE ON THE 2016 CERT. APPR ROLL TODAY.	
(A) CERTIFIED.....\$	59,365,470
(B) COUNTIES.....\$	0
(C) POLLUTION CONTROL EXEMPTION.....\$	0
(D) TAX INCREMENT FINANCING.....\$	0
(E) TOTAL (A + B) - (C) - (D) .....\$	59,365,470



JOB- 100501 EFFECTIVE YEAR-2016 SEQUENCE#- 6  
 RATE DESCRIPTION-CITY OF ARCHER CITY

17. TOTAL VALUE OF PROPERTIES UNDER PROTEST OR NOT INCLUDED ON CERTIFIED ROLL.		
(A) 2016 TAXABLE VALUE OF PROPERTIES UNDER PROTEST ...\$	0	
(B) 2016 VALUE OF PROPERTIES NOT UNDER PROTEST OR INCLUDED ON APPRAISAL ROLL .....	0	
A + B .....	0	
18. 2016 TAXABLE VALUE OF OVER-65 HOMESTEADS OR DISABLED:.....\$	0	
19. 2016 TOTAL TAXABLE VALUE:.....\$	59,365,470	
20. TOTAL 2016 TAXABLE VALUE OF PROPERTIES ANNEXED IN TERRITORY SINCE JANUARY 1, 2015:.....\$	0	
21. TOTAL 2016 TAXABLE VALUE OF NEW IMPROVEMENTS AND NEW PERSONAL PROPERTY LOCATED IN NEW IMPROVEMENTS:....\$	7,660	
22. TOTAL ADJUSTMENTS TO THE 2016 TAXABLE VALUE:.....\$	7,660	
23. 2016 ADJUSTED TAXABLE VALUE:.....\$	59,357,810	
24. 2016 EFFECTIVE TAX RATE:.....\$	.71234/\$100	
25. 2016 COUNTY EFFECTIVE TAX RATE:.....\$	.00000/\$100	
<b><u>ROLLBACK TAX RATE WORKSHEET:</u></b>		
26. 2015 MAINTENANCE AND OPERATIONS TAX RATE:.....\$	.72500/\$100	
27. 2015 ADJUSTED TAXABLE VALUE:.....\$	58,299,661	
28. 2015 MAINTENANCE AND OPERATIONS TAXES:		
(A) MULTIPLY LINE 26 BY LINE 27 AND DIVIDE BY 100:....\$	422,672	
(B) CITIES AND COUNTIES W/ADDITIONAL SALES TAX:.....\$	0	
(C) COUNTY AMOUNT FOR STATE CRIMINAL JUSTICE MANDATE..\$	0	
(D) TRANSFERRING FUNCTION:.....\$	0	
(E) TAXES REFUNDED FOR YEARS PRECEEDING TAX YEAR 2015 \$	159	
(F) ENHANCED INDIGENT HEALTH CARE EXPENDITURES.....\$	0	
(G) TAXES IN TAX INCREMENT FINANCING (TIF):.....\$	0	
(H) ADJUST M&O TAXES .....	422,831	
29. ADJUSTED TAXABLE VALUE		
(A) LINE 23 FROM EFFECTIVE TAX RATE WORKSHEET.....\$	59,357,710	

JOB- 100501 EFFECTIVE YEAR-2016 SEQUENCE#- 6  
RATE DESCRIPTION-CITY OF ARCHER CITY

30. 2016 CALCULATED MAINTENANCE AND OPERATIONS RATE.....\$	.71234/\$100
31. 2016 ROLLBACK MAINTENANCE AND OPERATIONS RATE.....\$	.76932/\$100
32. TOTAL 2016 DEPT TO BE PAID WITH TAXES AND ADDITIONAL SALES TAX REVENUE:.....\$	0
33. CERTIFIED 2015 EXCESS DEBT COLLECTIONS:.....\$	0
34. ADJUSTED 2016 DEBT :.....\$	0
35. CERTIFIED 2016 ANTICIPATED COLLECTION RATE:.....\$	1.000000 %
36. 2016 DEBT ADJUSTED FOR COLLECTIONS:.....\$	0
37. 2016 TOTAL TAXABLE VALUE:.....\$	59,365,470
38. 2016 DEBT TAX RATE:.....\$	.00000/\$100
39. 2016 ROLLBACK TAX RATE:.....\$	.76932/\$100
40. COUNTY ROLLBACK TAX RATE:.....\$	.00000/\$100

**ADDITIONAL SALES TAX WORKSHEET:**

41. COMPTROLLERS ESTIMATE OF TAXABLE SALES:.....\$	0
42. ESTIMATED SALES TAX REVENUE:.....\$	0
43. 2016 TOTAL TAXABLE VALUE:.....\$	0
44. SALES TAX ADJUSTMENT RATE:.....\$	.00000/\$100
45. 2016 EFFECTIVE TAX RATE, UNADJUSTED FOR SALES TAX:....\$	.00000/\$100
46. 2016 EFFECTIVE TAX RATE, ADJUSTED FOR SALES TAX:.....\$	.00000/\$100
47. 2016 ROLLBACK TAX RATE, UNADJUSTED FOR SALES TAX:....\$	.00000/\$100
48. 2016 ROLLBACK TAX RATE, ADJUSTED FOR SALES TAX:.....\$	.00000/\$100

**ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL:**

49. CERTIFIED EXPENSES FROM TCEQ:.....\$	0
50. 2016 TOTAL TAXABLE VALUE:.....\$	0
51. ADDITIONAL RATE FOR POLLUTION CONTROL:.....\$	.00000/\$100
52. 2016 ROLLBACK TAX RATE ADJUSTED FOR POLLUTION CONTROL:\$	.00000/\$100