

Final 7-30-19
Randall County

2019 Effective Tax Rate Worksheet

Line #	Description	Value
1	2018 total taxable value	\$10,384,777,495
2	2018 tax ceilings	\$2,089,999,576
3	Preliminary 2018 adjusted taxable value	\$8,294,777,919
4	2018 total adopted tax rate	0.43126
5	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value	\$1,621,371
	<i>A</i> Original 2018 ARB values	\$1,621,371
	<i>B</i> 2018 values resulting from final court decisions	\$0
	<i>C</i> 2018 value loss	\$1,621,371
6	2018 taxable value, adjusted for court-ordered reductions	\$8,296,399,290
7	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018	\$0
8	2018 taxable value lost because property first qualified for an exemption in 2019	\$74,133,918
	<i>A</i> Absolute exemptions	\$74,133,918
	<i>B</i> Partial exemptions	\$0
	<i>C</i> Value loss	\$74,133,918
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	\$1,400,997
	<i>A</i> 2018 market value	\$1,400,997
	<i>B</i> 2019 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$1,400,997
10	Total adjustments for lost value	\$75,534,915
11	2018 adjusted taxable value	\$8,220,864,375
12	Adjusted 2018 taxes	\$35,453,300 ²⁹⁹

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2018	\$21,257
14	Taxes in tax increment financing (TIF) for tax year 2018	\$0
15	Adjusted 2018 taxes with refunds and TIF adjustment	\$35,474,556
16	Total 2019 taxable value on the 2019 certified appraisal roll today	\$10,806,181,192
<i>A</i>	Certified values	\$10,789,043,104
<i>B</i>	Counties	\$17,138,088
<i>C</i>	Pollution control exemption	\$0
<i>D</i>	Tax increment financing	\$0
<i>E</i>	Total 2019 value	\$10,806,181,192
17	Total value of properties under protest or not included on certified appraisal roll	\$0
<i>A</i>	2019 taxable value of properties under protest	\$0
<i>B</i>	2019 value of properties not under protest or included on certified appraisal roll	\$0
<i>C</i>	Total value under protest or not certified	\$0
18	2019 tax ceilings	\$2,162,992,461
19	2019 total taxable value	\$8,643,188,731
20	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018	\$0
21	Total 2019 taxable value of new improvements and new personal property located in new improvements	\$277,739,648
22	Total adjustments to the 2019 taxable value	\$277,739,648
23	2019 adjusted taxable value	\$8,365,449,083
24	2019 effective tax rate	0.42406
25	COUNTIES ONLY	0.42406

2019 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2018 maintenance and operations (M&O) tax rate	0.37898
27	2018 adjusted taxable value	\$8,220,864,375
28	2018 M&O taxes	\$31,174,500
A	Multiply Line 26 by Line 27 and divide by \$100	\$31,155,432 ¹
B	Cities, counties and hospital districts with additional sales tax	\$0
C	Counties	\$0
D	Transferring function	\$0
E	Taxes refunded for years preceding tax year 2018	\$19,068
F	Enhanced indigent health care expenditures	\$0
G	Taxes in TIF	\$0
H	Adjusted M&O Taxes	\$31,174,500 ⁴⁹⁹
29	2019 adjusted taxable value	\$8,365,449,083
30	2019 effective maintenance and operations rate	0.37266 ⁵
31	2019 rollback maintenance and operation rate	0.40247 ⁶
32	Total 2019 debt to be paid with property taxes and additional sales tax revenue	\$4,352,428
A	Debt	\$5,194,931
B	Unencumbered fund amount used to reduce total debt	\$842,503
C	Amount paid from other resources	\$0
D	Adjusted debt	\$4,352,428
33	Certified 2018 excess debt collections	\$0
34	Adjusted 2019 debt	\$4,352,428
35	Certified 2019 anticipated collection rate	100%

Line #	Description	Value
36	2019 debt adjusted for collections	\$4,352,428
37	2019 total taxable value	\$8,643,188,731
38	2019 debt tax rate	0.0503 6 ⁵
39	2019 rollback tax rate	0.4528 3 ¹
40	COUNTIES ONLY	0.4528 3 ¹

2018 Effective Tax Rate Worksheet

Line #	Description	Value
1	2017 total taxable value	\$10,075,489,154
2	2017 tax ceilings	\$1,805,209,637
3	Preliminary 2017 adjusted taxable value	\$8,270,279,517
4	2017 total adopted tax rate	0.41473
5	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value	\$0
	<i>A</i> Original 2017 ARB values	\$0
	<i>B</i> 2017 values resulting from final court decisions	\$0
	<i>C</i> 2017 value loss	\$0
6	2017 taxable value, adjusted for court-ordered reductions	\$8,270,279,517
7	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017	\$0
8	2017 taxable value lost because property first qualified for an exemption in 2018	\$85,380,133
	<i>A</i> Absolute exemptions	\$85,380,133
	<i>B</i> Partial exemptions	\$0
	<i>C</i> Value loss	\$85,380,133
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	\$4,124,824
	<i>A</i> 2017 market value	\$4,124,824
	<i>B</i> 2018 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$4,124,824
10	Total adjustments for lost value	\$89,504,957
11	2017 adjusted taxable value	\$8,180,774,560
12	Adjusted 2017 taxes	\$33,928,126

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2017	\$22,320
14	Taxes in tax increment financing (TIF) for tax year 2017	\$0
15	Adjusted 2017 taxes with refunds and TIF adjustment	\$33,950,446
16	Total 2018 taxable value on the 2018 certified appraisal roll today	\$10,397,229,728
<i>A</i>	Certified values	\$10,397,229,728
<i>B</i>	Counties	\$0
<i>C</i>	Pollution control exemption	\$0
<i>D</i>	Tax increment financing	\$0
<i>E</i>	Total 2018 value	\$10,397,229,728
17	Total value of properties under protest or not included on certified appraisal roll	\$0
<i>A</i>	2018 taxable value of properties under protest	\$0
<i>B</i>	2018 value of properties not under protest or included on certified appraisal roll	\$0
<i>C</i>	Total value under protest or not certified	\$0
18	2018 tax ceilings	\$2,043,261,716
19	2018 total taxable value	\$8,353,968,012
20	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017	\$0
21	Total 2018 taxable value of new improvements and new personal property located in new improvements	\$281,055,170
22	Total adjustments to the 2018 taxable value	\$281,055,170
23	2018 adjusted taxable value	\$8,072,912,842
24	2018 effective tax rate	0.4205 ⁴ ₆
25	COUNTIES ONLY	0.4205 ⁴ ₆

2018 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2017 maintenance and operations (M&O) tax rate	0.37339
27	2017 adjusted taxable value	\$8,180,774,560
28	2017 M&O taxes	\$30,565,958
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$30,546,194
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$0
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2017	\$19,764
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$0
<i>H</i>	Adjusted M&O Taxes	\$30,565,958
29	2018 adjusted taxable value	\$8,072,912,842
30	2018 effective maintenance and operations rate	0.37862
31	2018 rollback maintenance and operation rate	0.4089 ⁰ ₁
32	Total 2018 debt to be paid with property taxes and additional sales tax revenue	\$4,367,701
<i>A</i>	Debt	\$5,221,949
<i>B</i>	Unencumbered fund amount used to reduce total debt	\$854,248
<i>C</i>	Amount paid from other resources	\$0
<i>D</i>	Adjusted debt	\$4,367,701
33	Certified 2017 excess debt collections	\$0
34	Adjusted 2018 debt	\$4,367,701
35	Certified 2018 anticipated collection rate	100%

Line #	Description	Value
36	2018 debt adjusted for collections	\$4,367,701
37	2018 total taxable value	\$8,353,968,012
38	2018 debt tax rate	0.05228
39	2018 rollback tax rate	¹⁸ 0.46120
40	COUNTIES ONLY	¹⁸ 0.46120

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7-31-17
Final

2017 Effective Tax Rate Worksheet

Line #	Description	Value
1	2016 total taxable value	\$9,232,800,358
2	2016 tax ceilings	\$1,791,888,008
3	Preliminary 2016 adjusted taxable value	\$7,440,912,350
4	2016 total adopted tax rate	0.41473
5	2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value	\$0
	<i>A</i> Original 2016 ARB values	\$0
	<i>B</i> 2016 values resulting from final court decisions	\$0
	<i>C</i> 2016 value loss	\$0
6	2016 taxable value, adjusted for court-ordered reductions	\$7,440,912,350
7	2016 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2016	\$0
8	2016 taxable value lost because property first qualified for an exemption in 2017	\$56,853,078
	<i>A</i> Absolute exemptions	\$56,853,078
	<i>B</i> Partial exemptions	\$0
	<i>C</i> Value loss	\$56,853,078
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	\$2,936,725
	<i>A</i> 2016 market value	\$2,936,725
	<i>B</i> 2017 productivity or special appraised value	\$0
	<i>C</i> Value loss	\$2,936,725
10	Total adjustments for lost value	\$59,789,803
11	2016 adjusted taxable value	\$7,381,122,547
12	Adjusted 2016 taxes	\$30,611,730

Line #	Description	Value
13	Taxes refunded for years preceding tax year 2016	\$8,541
14	Taxes in tax increment financing (TIF) for tax year 2016	\$0
15	Adjusted 2016 taxes with refunds and TIF adjustment	\$30,620,271
16	Total 2017 taxable value on the 2017 certified appraisal roll today	\$10,090,683,514
<i>A</i>	Certified values	\$10,090,754,819
<i>B</i>	Counties	\$0
<i>C</i>	Pollution control exemption	\$71,305
<i>D</i>	Tax increment financing	\$0
<i>E</i>	Total 2017 value	\$10,090,683,514
17	Total value of properties under protest or not included on certified appraisal roll	\$0
<i>A</i>	2017 taxable value of properties under protest	\$0
<i>B</i>	2017 value of properties not under protest or included on certified appraisal roll	\$0
<i>C</i>	Total value under protest or not certified	\$0
18	2017 tax ceilings	\$1,923,433,875
19	2017 total taxable value	\$8,167,249,639
20	Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016	\$0
21	Total 2017 taxable value of new improvements and new personal property located in new improvements	\$436,049,784
22	Total adjustments to the 2017 taxable value	\$436,049,784
23	2017 adjusted taxable value	\$7,731,199,855
24	2017 effective tax rate	0.39606
25	COUNTIES ONLY	0.39606

2017 Rollback Tax Rate Worksheet

Line #	Description	Value
26	2016 maintenance and operations (M&O) tax rate	0.36696
27	2016 adjusted taxable value	\$7,381,122,547
28	2016 M&O taxes	\$27,093,422
<i>A</i>	Multiply Line 26 by Line 27 and divide by \$100	\$27,085,767
<i>B</i>	Cities, counties and hospital districts with additional sales tax	\$0
<i>C</i>	Counties	\$0
<i>D</i>	Transferring function	\$0
<i>E</i>	Taxes refunded for years preceding tax year 2016	\$7,655
<i>F</i>	Enhanced indigent health care expenditures	\$0
<i>G</i>	Taxes in TIF	\$0
<i>H</i>	Adjusted M&O Taxes	\$27,093,422
29	2017 adjusted taxable value	\$7,731,199,855
30	2017 effective maintenance and operations rate	0.35044
31	2017 rollback maintenance and operation rate	0.3784 ⁷ 8
32	Total 2017 debt to be paid with property taxes and additional sales tax revenue	\$3,376,398
<i>A</i>	Debt	\$4,170,113
<i>B</i>	Unencumbered fund amount used to reduce total debt	\$793,715
<i>C</i>	Amount paid from other resources	\$0
<i>D</i>	Adjusted debt	\$3,376,398
33	Certified 2016 excess debt collections	\$0
34	Adjusted 2017 debt	\$3,376,398
35	Certified 2017 anticipated collection rate	100%

Line #	Description	Value
36	2017 debt adjusted for collections	\$3,376,398
37	2017 total taxable value	\$8,167,249,639
38	2017 debt tax rate	0.04134
39	2017 rollback tax rate	0.41982 [/]
40	COUNTIES ONLY	0.41982 [/]

RANDALL COUNTY
2016 EFFECTIVE TAX RATE WORKSHEET

7/29/16
Final

1	2015 total taxable value	<u>8,813,682,986</u>
2	2015 taxable value of over-65 or disabled homesteads with tax ceilings	<u>1,680,791,107</u>
3	Preliminary 2015 adjusted taxable value	7,132,891,879
4	2015 total tax rate	<u>0.40605 /\$100</u>
5	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value	<u>-</u>
6	2015 taxable value, adjusted for court-ordered reductions	7,132,891,879
7	2015 taxable value of property in territory the unit deannexed after January 1, 2015	<u>0</u>
8	2015 taxable value lost because property first qualified for an exemption in 2016	<u>44,409,315</u>
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 2016	<u>1,060,310</u>
10	Total adjustments for lost value	45,469,625
11	2015 adjusted taxable value	7,087,422,254
12	Adjusted 2015 taxes	28,778,478
13	Taxes refunded for years preceding tax year 2015	28,901
14	Taxes in tax increments financing (TIF) for tax year 2015	-
15	Adjusted 2015 taxes with refunds	28,807,379
16	Total 2016 taxable value on the 2016 certified appraisal roll today	9,240,997,516
	Tax increment financing:	-
		9,240,997,516
17	Total 2016 taxable value of properties under protest	-
18	2016 taxable value of over-65 or disabled homesteads with tax ceilings	<u>1,745,962,869</u>
19	2016 total taxable value	7,495,034,647

20	Total 2016 taxable value of properties in territory annexed since January 1, 2015	-
21	Total 2016 taxable value of new improvements and new personal property located in new improvements	202,166,158
22	Total adjustments to the 2016 taxable value	202,166,158
23	2016 adjusted taxable value	7,292,868,489
24	2016 effective tax rate	0.39500 15 /\$100

2016 ROLLBACK TAX RATE WORKSHEET

26	2015 maintenance and operations tax rate	0.36405 /\$100
27	2015 adjusted taxable value	7,087,422,254
28	2015 maintenance and operations taxes	25,801,761
	Sales tax	-
	State criminal justice mandate/TIRZ #1	-
	Taxes refunded for prior years	25,460
		25,827,221 ⁰
29	2016 adjusted taxable value	7,292,868,489
30	2016 calculated maintenance and operations rate	0.35414 4 /\$100
31	2016 rollback maintenance and operations rate	0.38247 7
32	Total 2016 debt to be paid with property taxes and additional sales tax revenue	3,580,840
33	Certified 2015 excess debt collections	0
34	Adjusted 2016 debt	3,580,840
35	Certified 2016 anticipated collection rate	100 %
36	2016 debt adjusted for collections	3,580,840
37	2016 total taxable value	7,495,034,647
38	2016 debt tax rate	0.04777 7 /\$100
39	2016 rollback tax rate	4 0.4302 11 /\$100

RANDALL COUNTY
2015 EFFECTIVE TAX RATE WORKSHEET

Final

1	2014 total taxable value	<u>8,362,974,357</u>
2	2014 taxable value of over-65 or disabled homesteads with tax ceilings	<u>1,571,957,341</u>
3	Preliminary 2014 adjusted taxable value	6,791,017,016
4	2014 total tax rate	<u>0.39914 /\$100</u>
5	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value	<u>4,229,694</u>
6	2014 taxable value, adjusted for court-ordered reductions	6,795,246,710
7	2014 taxable value of property in territory the unit deannexed after January 1, 2014	<u>0</u>
8	2014 taxable value lost because property first qualified for an exemption in 2015	<u>37,644,582</u>
9	2014 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 2015	<u>495,879</u>
10	Total adjustments for lost value	38,140,461
11	2014 adjusted taxable value	6,757,106,249
12	Adjusted 2014 taxes	26,970,314 ³
13	Taxes refunded for years preceding tax year 2014	14,211
14	Taxes in tax increments financing (TIF) for tax year 2014	-
15	Adjusted 2014 taxes with refunds	26,984,525 ⁴
16	Total 2015 taxable value on the 2015 certified appraisal roll today	8,817,370,851
	Tax increment financing:	-
		8,817,370,851
17	Total 2015 taxable value of properties under protest	-
18	2015 taxable value of over-65 or disabled homesteads with tax ceilings	<u>1,639,284,641</u>
19	2015 total taxable value	7,178,086,210

20	Total 2015 taxable value of properties in territory annexed since January 1, 2014	-
21	Total 2015 taxable value of new improvements and new personal property located in new improvements	181,048,155
22	Total adjustments to the 2015 taxable value	181,048,155
23	2015 adjusted taxable value	6,997,038,055
24	2015 effective tax rate	0.38565 04 /\$100

2015 ROLLBACK TAX RATE WORKSHEET

26	2014 maintenance and operations tax rate	0.35162 /\$100
27	2014 adjusted taxable value	6,757,106,249
28	2014 maintenance and operations taxes	23,759,337 ⁶
	Sales tax	-
	State criminal justice mandate/TIRZ #1	-
	Taxes refunded for prior years	12,667
		23,772,004 ³
29	2015 adjusted taxable value	6,997,038,055
30	2015 calculated maintenance and operations rate	0.33974 4 /\$100
31	2015 rollback maintenance and operations rate	0.3669 20
32	Total 2015 debt to be paid with property taxes and additional sales tax revenue	3,015,302
33	Certified 2014 excess debt collections	0
34	Adjusted 2015 debt	3,015,302
35	Certified 2015 anticipated collection rate	100 %
36	2015 debt adjusted for collections	3,015,302
37	2015 total taxable value	7,178,086,210
38	2015 debt tax rate	0.04200 7 /\$100
39	2015 rollback tax rate	0.4089 30 /\$100