

2019 Effective Tax Rate Worksheet

| Line # | Description | Value |
|----------|--|-----------------|
| 1 | 2018 total taxable value | \$9,257,058,332 |
| 2 | 2018 tax ceilings and Chapter 313 limitations | \$1,517,891,041 |
| <i>A</i> | 2018 total taxable value of homesteads with tax ceilings | \$1,517,891,041 |
| <i>B</i> | 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes | \$0 |
| <i>C</i> | Add A and B | \$1,517,891,041 |
| 3 | Preliminary 2018 adjusted taxable value | \$7,739,167,291 |
| 4 | 2018 total adopted tax rate | 1.23900 |
| 5 | 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value | \$3,151,512 |
| <i>A</i> | Original 2018 ARB values | \$3,151,512 |
| <i>B</i> | 2018 values resulting from final court decisions | \$0 |
| <i>C</i> | 2018 value loss | \$3,151,512 |
| 6 | 2018 taxable value, adjusted for court-ordered reductions | \$7,742,318,803 |
| 7 | 2018 taxable value of property in territory the school deannexed after Jan. 1, 2018 | \$0 |
| 8 | 2018 taxable value lost because property first qualified for an exemption in 2019 | \$21,102,030 |
| <i>A</i> | Absolute exemptions | \$0 |
| <i>B</i> | Partial exemptions: | \$21,102,030 |
| <i>C</i> | Value Loss | \$21,102,030 |
| 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 | \$0 |
| <i>A</i> | 2018 market value | \$0 |
| <i>B</i> | 2019 productivity or special appraised value | \$0 |
| <i>C</i> | Value loss | \$0 |

| Line # | Description | Value |
|----------|---|---------------------------------------|
| 10 | Total adjustments for lost value | \$21,102,030 |
| 11 | 2018 adjusted taxable value | \$7,721,216,773 |
| 12 | Adjusted 2018 taxes | \$95,665,87 ⁵ 6 |
| 13 | Taxes refunded for years preceding tax year 2018 | \$198,996 |
| 14 | Adjusted 2018 taxes with refunds | \$95,864,87 ¹ 2 |
| 15 | Total 2019 taxable value on the 2019 certified appraisal roll today | \$9,577,767,426 |
| <i>A</i> | Certified values only: | \$9,577,767,426 |
| <i>B</i> | Pollution control exemption | \$0 |
| <i>C</i> | Total value | \$9,577,767,426 |
| 16 | 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 |
| 17 | 2019 tax ceilings and Chapter 313 limitations | \$1,559,626,755 |
| <i>A</i> | 2019 total taxable value of homesteads with tax ceilings | \$1,559,626,755 |
| <i>B</i> | 2019 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes | \$0 |
| <i>C</i> | Add A and B | \$1,559,626,755 |
| 18 | 2019 total taxable value | \$8,018,140,671 |
| 19 | Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018 | \$0 |
| 20 | Total 2019 taxable value of new improvements and new personal property located in new improvements | \$83,353,306 |
| 21 | Total adjustments to the 2019 taxable value | \$83,353,306 |
| 22 | 2019 adjusted taxable value | \$7,934,787,365 |
| 23 | 2019 effective tax rate | ⁵ 1.2081 6 |

| Line # | Description | Value |
|--------|---|---------|
| 24 | 2019 effective tax rate for ISDs with Chapter 313 Limitations | 0.00000 |

2019 Rollback Tax Rate Worksheet

| Line # | Description | Value |
|----------|--|-----------------|
| 25 | TOTAL 2019 Voter approval rate. | 1.01000 |
| <i>A</i> | The rate equal to the 2019 state compression percentage times \$1.00 | 0.93000 |
| <i>B</i> | B Value | 0.08000 |
| <i>C</i> | Total | 1.01 |
| 26 | Total 2019 debt to be paid with property tax revenue | \$12,765,054 |
| <i>A</i> | Debt | \$17,320,319 |
| <i>B</i> | If using unencumbered funds, subtract unencumbered fund amount used from total debt | \$1,814,395 |
| <i>C</i> | Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program | \$2,740,870 |
| <i>D</i> | Total | \$12,765,054 |
| 27 | Certified 2018 excess debt collections | \$0 |
| 28 | Adjusted 2019 debt | \$12,765,054 |
| 29 | Certified 2019 anticipated collection rate | 100% |
| 30 | 2019 debt adjusted for collections | \$12,765,054 |
| 31 | 2019 total taxable value | \$8,018,140,671 |
| 32 | 2019 debt tax rate | 0.15920 |
| 33 | 2019 rollback tax rate | 1.16920 |

2018 Effective Tax Rate Worksheet

| Line # | Description | Value |
|----------|--|-----------------|
| 1 | 2017 total taxable value | \$9,027,731,133 |
| 2 | 2017 tax ceilings and Chapter 313 limitations | \$1,339,897,366 |
| <i>A</i> | 2017 total taxable value of homesteads with tax ceilings | \$1,339,897,366 |
| <i>B</i> | 2017 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes | \$0 |
| <i>C</i> | Add A and B | \$1,339,897,366 |
| 3 | Preliminary 2017 adjusted taxable value | \$7,687,833,767 |
| 4 | 2017 total adopted tax rate | 1.18900 |
| 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 | \$7,687,833,767 |
| 7 | 2017 taxable value of property in territory the school deannexed after Jan. 1, 2017 | \$0 |
| 8 | 2017 taxable value lost because property first qualified for an exemption in 2018 | \$92,152,544 |
| <i>A</i> | Absolute exemptions | \$0 |
| <i>B</i> | Partial exemptions: | \$92,152,544 |
| <i>C</i> | Value Loss | \$92,152,544 |
| 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 | \$0 |
| <i>A</i> | 2017 market value | \$0 |
| <i>B</i> | 2018 productivity or special appraised value | \$0 |
| <i>C</i> | Value loss | \$0 |

| Line # | Description | Value |
|--------|---|----------------------------|
| 10 | Total adjustments for lost value | \$92,152,544 |
| 11 | 2017 adjusted taxable value | \$7,595,681,223 |
| 12 | Adjusted 2017 taxes | \$90,312,650 ⁴⁹ |
| 13 | Taxes refunded for years preceding tax year 2017 | \$157,098 ⁴ |
| 14 | Adjusted 2017 taxes with refunds | \$90,469,743 |
| 15 | Total 2018 taxable value on the 2018 certified appraisal roll today | \$9,279,107,055 |
| A | Certified values only: | \$9,279,107,055 |
| B | Pollution control exemption | \$0 |
| C | Total value | \$9,279,107,055 |
| 16 | Total value of properties under protest or not included on certified appraisal roll | \$0 |
| A | 2018 taxable value of properties under protest | \$0 |
| B | 2018 value of properties not under protest or included on certified appraisal roll | \$0 |
| C | Total value under protest or not certified. | \$0 |
| 17 | 2018 tax ceilings and Chapter 313 limitations | \$1,482,004,910 |
| A | 2018 total taxable value of homesteads with tax ceilings | \$1,482,004,910 |
| B | 2018 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes | \$0 |
| C | Add A and B | \$1,482,004,910 |
| 18 | 2018 total taxable value | \$7,797,102,145 |
| 19 | Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017 | \$0 |
| 20 | Total 2018 taxable value of new improvements and new personal property located in new improvements | \$90,870,077 |
| 21 | Total adjustments to the 2018 taxable value | \$90,870,077 |
| 22 | 2018 adjusted taxable value | \$7,706,232,068 |
| 23 | 2018 effective tax rate | 1.17398 |

| Line # | Description | Value |
|--------|---|---------|
| 24 | 2018 effective tax rate for ISDs with Chapter 313 Limitations | 0.00000 |

2018 Rollback Tax Rate Worksheet

| Line # | Description | Value |
|----------|--|-----------------|
| 25 | Maintenance and Operations (M&O) tax rate | 1.50000 |
| 26 | Multiply line 25 times 0.6667 | 1.00005 |
| 27 | 2018 rollback M&O rate | 1.08005 |
| 28 | Total 2018 debt to be paid with property tax revenue | \$12,424,130 |
| <i>A</i> | Debt | \$18,619,770 |
| <i>B</i> | If using unencumbered funds, subtract unencumbered fund amount used from total debt | \$4,138,000 |
| <i>C</i> | Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program | \$2,057,640 |
| <i>D</i> | Total | \$12,424,130 |
| 29 | Certified 2017 excess debt collections | \$0 |
| 30 | Adjusted 2018 debt | \$12,424,130 |
| 31 | Certified 2018 anticipated collection rate | 100% |
| 32 | 2018 debt adjusted for collections | \$12,424,130 |
| 33 | 2018 total taxable value | \$7,797,102,145 |
| 34 | 2018 debt tax rate | 0.15934 |
| 35 | 2018 rollback tax rate | 1.23939 |

Amarillo ISD
 Final
 7/28/17

2017 Effective Tax Rate Worksheet

| Line # | Description | Value |
|--------|--|-----------------|
| 1 | 2016 total taxable value | \$8,589,429,588 |
| 2 | 2016 tax ceilings and Chapter 313 limitations | \$1,329,282,261 |
| A | 2016 total taxable value of homesteads with tax ceilings | \$1,329,282,261 |
| B | 2016 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes | \$0 |
| C | Add A and B | \$1,329,282,261 |
| 3 | Preliminary 2016 adjusted taxable value | \$7,260,147,327 |
| 4 | 2016 total adopted tax rate | 1.18900 |
| 5 | 2016 taxable value lost because court appeals of ARB decisions reduced 2016 appraised value | \$0 |
| A | Original 2016 ARB values | \$0 |
| B | 2016 values resulting from final court decisions | \$0 |
| C | 2016 value loss | \$0 |
| 6 | 2016 taxable value, adjusted for court-ordered reductions | \$7,260,147,327 |
| 7 | 2016 taxable value of property in territory the school deannexed after Jan. 1, 2016 | \$0 |
| 8 | 2016 taxable value lost because property first qualified for an exemption in 2017 | \$74,588,618 |
| A | Absolute exemptions | \$74,588,618 |
| B | Partial exemptions: | \$0 |
| C | Value Loss | \$74,588,618 |
| 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 | \$0 |
| A | 2016 market value | \$0 |
| B | 2017 productivity or special appraised value | \$0 |
| C | Value loss | \$0 |

| Line # | Description | Value |
|--------|---|----------------------------------|
| 10 | Total adjustments for lost value | \$74,588,618 |
| 11 | 2016 adjusted taxable value | \$7,185,558,709 |
| 12 | Adjusted 2016 taxes | \$85,436,293 |
| 13 | Taxes refunded for years preceding tax year 2016 | \$70,351 |
| 14 | Adjusted 2016 taxes with refunds | \$85,506,644 |
| 15 | Total 2017 taxable value on the 2017 certified appraisal roll today | \$9,052,955,782 |
| A | Certified values only: | \$9,052,955,782 |
| B | Pollution control exemption | \$0 |
| C | Total value | \$9,052,955,782 |
| 16 | Total value of properties under protest or not included on certified appraisal roll | \$0 |
| A | 2017 taxable value of properties under protest | \$0 |
| B | 2017 value of properties not under protest or included on certified appraisal roll | \$0 |
| C | Total value under protest or not certified. | \$0 |
| 17 | 2017 tax ceilings and Chapter 313 limitations | \$1,417,037,585 |
| A | 2017 total taxable value of homesteads with tax ceilings | \$1,417,037,585 |
| B | 2017 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes | \$0 |
| C | Add A and B | \$1,417,037,585 |
| 18 | 2017 total taxable value | \$7,635,918,197 |
| 19 | Total 2017 taxable value of properties in territory annexed after Jan. 1, 2016 | \$0 |
| 20 | Total 2017 taxable value of new improvements and new personal property located in new improvements | \$91,844,869 |
| 21 | Total adjustments to the 2017 taxable value | \$91,844,869 |
| 22 | 2017 adjusted taxable value | \$7,544,073,328 |
| 23 | 2017 effective tax rate | 1.1334 ² 3 |

| Line # | Description | Value |
|--------|---|---------|
| 24 | 2017 effective tax rate for ISDs with Chapter 313 Limitations | 0.00000 |

2017 Rollback Tax Rate Worksheet

| Line # | Description | Value |
|----------|--|------------------------|
| 25 | Maintenance and Operations (M&O) tax rate | 1.50000 |
| 26 | Multiply line 25 times 0.6667 | 1.00005 |
| 27 | 2017 rollback M&O rate | 1.08005 |
| 28 | Total 2017 debt to be paid with property tax revenue | \$8,344,101 |
| <i>A</i> | Debt | \$12,441,519 |
| <i>B</i> | If using unencumbered funds, subtract unencumbered fund amount used from total debt | \$1,330,000 |
| <i>C</i> | Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program | \$2,767,418 |
| <i>D</i> | Total | \$8,344,101 |
| 29 | Certified 2016 excess debt collections | \$0 |
| 30 | Adjusted 2017 debt | \$8,344,101 |
| 31 | Certified 2017 anticipated collection rate | 100% |
| 32 | 2017 debt adjusted for collections | \$8,344,101 |
| 33 | 2017 total taxable value | \$7,635,918,197 |
| 34 | 2017 debt tax rate | 0.10927 |
| 35 | 2017 rollback tax rate | 1.18932 |

AMARILLO INDEPENDENT SCHOOL DISTRICT
2016 EFFECTIVE TAX RATE WORKSHEET

Final
7-29-16

| | | |
|----|---|-----------------------|
| 1 | 2015 total taxable value | 8,283,918,703 |
| 2 | 2015 taxable value of over-65 or disabled homesteads with tax ceilings | <u>1,247,795,767</u> |
| 3 | Preliminary 2015 adjusted taxable value | 7,036,122,936 |
| 4 | 2015 total adopted tax rate | <u>1.18900</u> /\$100 |
| 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 | 7,036,122,936 |
| 7 | 2015 taxable value of property in territory the school deannexed after January 1, 2015 | <u>0</u> |
| 8 | 2015 taxable value lost because property first qualified for an exemption in 2016 | <u>74,688,912</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>264,681</u> |
| 10 | Total adjustments for lost value | 74,953,593 |
| 11 | 2015 adjusted taxable value | 6,961,169,343 |
| 12 | Adjusted 2015 taxes | 82,768,303 |
| 13 | Taxes refunded for years preceding tax year 2015 | <u>131,483</u> |
| 14 | Adjusted 2015 taxes with refunds | 82,899,786 |
| 15 | Total 2016 taxable value on the 2016 certified appraisal roll today | <u>8,611,062,620</u> |
| 16 | Total 2016 taxable value of properties under protest | <u>-</u> |
| 17 | SCHOOL DISTRICTS - 2016 taxable value of over-65 homesteads with tax ceilings | <u>1,291,377,738</u> |
| 18 | 2016 total taxable value | 7,319,684,882 |
| 19 | Total 2016 taxable value of properties in territory annexed since January 1, 2015 | - |
| 20 | Total 2016 taxable value of new improvements and new personal property located in new improvements | 90,697,193 |
| 21 | Total adjustments to the 2016 taxable value | 90,697,193 |
| 22 | 2016 adjusted taxable value | 7,228,987,689 |
| 23 | 2016 effective tax rate | 1.146769 /\$100 |

2016 ROLLBACK TAX RATE WORKSHEET

| | | |
|----|--|-----------------------|
| 25 | 2015 maintenance and operations tax rate | 1.5000 |
| 26 | 2016 M&O compressed rate | 1.00005 |
| 27 | 2016 rollback maintenance and operations rate | <u>1.08005</u> /\$100 |
| 28 | Total 2016 debt to be paid with property taxes and additional sales tax revenue | <u>7,984,365</u> |
| 29 | Certified 2015 excess debt collections | <u>0</u> |
| 30 | Adjusted 2016 debt | 7,984,365 |
| 31 | Certified 2016 anticipated collection rate | <u>100</u> % |
| 32 | 2016 debt adjusted for collections | 7,984,365 |
| 33 | 2016 captured appraised value of real property taxable by the school district in a TIF for which the 2016 taxes will be deposited into the TIF | - |
| 34 | 2016 total taxable value | 7,319,684,882 |
| 35 | 2016 debt tax rate | <u>0.10908</u> /\$100 |
| 36 | 2016 rollback tax rate | 1.18913 |
| 37 | Certified expenses from TCEQ | - |
| 38 | 2016 total taxable value | 7,319,684,882 /\$100 |
| 39 | Additional rate for pollution control | 0 /\$100 |
| 40 | 2016 rollback tax rate, adj for pollution control | 1.18913 /\$100 |

AMARILLO INDEPENDENT SCHOOL DISTRICT
2015 EFFECTIVE TAX RATE WORKSHEET

| | | |
|----|---|------------------------|
| 1 | 2014 total taxable value | 8,318,111,796 |
| 2 | 2014 taxable value of over-65 or disabled homesteads with tax ceilings | <u>1,299,614,192</u> |
| 3 | Preliminary 2014 adjusted taxable value | 7,018,497,604 |
| 4 | 2014 total adopted tax rate | <u>1.189000 /\$100</u> |
| 5 | 2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value | <u>4,336,954</u> |
| 6 | 2014 taxable value, adjusted for court-ordered reductions | 7,022,834,558 |
| 7 | 2014 taxable value of property in territory the school deannexed after January 1, 2014 | <u>0</u> |
| 8 | 2014 taxable value lost because property first qualified for an exemption in 2015 | <u>69,758,700</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>2,288</u> |
| 10 | Total adjustments for lost value | 69,760,988 |
| 11 | 2014 adjusted taxable value | 6,953,073,570 |
| 12 | Adjusted 2014 taxes | 82,672,045 |
| 13 | Taxes refunded for years preceding tax year 2014 | <u>89,835</u> |
| 14 | Adjusted 2014 taxes with refunds | 82,761,879 |
| 15 | Total 2015 taxable value on the 2015 certified appraisal roll today | <u>8,297,110,931</u> |
| 16 | Total 2015 taxable value of properties under protest | <u>-</u> |
| 17 | SCHOOL DISTRICTS - 2015 taxable value of over-65 homesteads with tax ceilings | <u>1,217,447,696</u> |
| 18 | 2015 total taxable value | 7,079,663,235 |
| 19 | Total 2015 taxable value of properties in territory annexed since January 1, 2014 | - |

| | | |
|----|--|-----------------|
| 20 | Total 2015 taxable value of new improvements and new personal property located in new improvements | 87,667,438 |
| 21 | Total adjustments to the 2015 taxable value | 87,667,438 |
| 22 | 2015 adjusted taxable value | 6,991,995,797 |
| 23 | 2015 effective tax rate | 1.183666 /\$100 |

2015 ROLLBACK TAX RATE WORKSHEET

| | | |
|----|--|------------------------|
| 25 | 2014 maintenance and operations tax rate | 1.5000 |
| 26 | 2015 M&O compressed rate | 1.00005 |
| 27 | 2015 rollback maintenance and operations rate | <u>1.08005</u> /\$100 |
| 28 | Total 2015 debt to be paid with property taxes and additional sales tax revenue | <u>7,722,107</u> |
| 29 | Certified 2014 excess debt collections | <u>0</u> |
| 30 | Adjusted 2015 debt | 7,722,107 |
| 31 | Certified 2015 anticipated collection rate | <u>100</u> % |
| 32 | 2015 debt adjusted for collections | 7,722,107 |
| 33 | 2015 captured appraised value of real property taxable by the school district in a TIF for which the 2015 taxes will be deposited into the TIF | - |
| 34 | 2015 total taxable value | 7,079,663,235 |
| 35 | 2015 debt tax rate | <u>0.109074</u> /\$100 |
| 36 | 2015 rollback tax rate | 1.189124 |
| 37 | Certified expenses from TCEQ | - |
| 38 | 2015 total taxable value | 7,079,663,235 /\$100 |
| 39 | Additional rate for pollution control | 0 /\$100 |
| 40 | 2015 rollback tax rate, adj for pollution control | 1.189124 /\$100 |