

## 2016 Effective Tax Rate Worksheet

Line #	Description	Value
1	2015 total taxable value	\$65,784,734
2	2015 tax ceilings and Chapter 313 limitations	\$6,387,997
	<i>A</i> 2015 total taxable value of homesteads with tax ceilings	\$6,387,997
	<i>B</i> 2015 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes	\$0
	<i>C</i> Add A and B	\$6,387,997
3	Preliminary 2015 adjusted taxable value	\$59,396,737
4	2015 total adopted tax rate	1.09000
5	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value	\$0
	<i>A</i> Original 2015 ARB values	\$0
	<i>B</i> 2015 values resulting from final court decisions	\$0
	<i>C</i> 2015 value loss	\$0
6	2015 taxable value, adjusted for court-ordered reductions	\$59,396,737
7	2015 taxable value of property in territory the school deannexed after Jan. 1, 2015	\$0
8	2015 taxable value lost because property first qualified for an exemption in 2016	\$189,846
	<i>A</i> Absolute exemptions	\$19,846
	<i>B</i> Partial exemptions:	\$170,000
	<i>C</i> Value Loss	\$189,846
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	\$118,261
	<i>A</i> 2015 market value	\$183,550
	<i>B</i> 2016 productivity or special appraised value	\$65,289
	<i>C</i> Value loss	\$118,261

Line #	Description	Value
10	Total adjustments for lost value	\$308,107
11	2015 adjusted taxable value	\$59,088,630
12	Adjusted 2015 taxes	\$644,066
13	Taxes refunded for years preceding tax year 2015	\$298
14	Adjusted 2015 taxes with refunds	\$644,364
15	Total 2016 taxable value on the 2016 certified appraisal roll today	\$70,612,544
	<i>A</i> Certified values only:	\$70,612,544
	<i>B</i> Pollution control exemption	\$0
	<i>C</i> Total value	\$70,612,544
16	Total value of properties under protest or not included on certified appraisal roll	\$473,071
	<i>A</i> 2016 taxable value of properties under protest	\$473,071
	<i>B</i> 2016 value of properties not under protest or included on certified appraisal roll	\$0
	<i>C</i> Total value under protest or not certified.	\$473,071
17	2016 tax ceilings and Chapter 313 limitations	\$7,250,787
	<i>A</i> 2016 total taxable value of homesteads with tax ceilings	\$7,250,787
	<i>B</i> 2016 total taxable value of applicable Chapter 313 limitations when calculating effective M&O taxes	\$0
	<i>C</i> Add A and B	\$7,250,787
18	2016 total taxable value	\$63,834,828
19	Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015	\$0
20	Total 2016 taxable value of new improvements and new personal property located in new improvements	\$902,819
21	Total adjustments to the 2016 taxable value	\$902,819
22	2016 adjusted taxable value	\$62,932,009
23	2016 effective tax rate	1.02391

Line #	Description	Value
24	2016 effective tax rate for ISDs with Chapter 313 Limitations	0.00000

## 2016 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	2016 rollback M&O rate	1.04000
28	Total 2016 debt to be paid with property tax revenue	\$33,300
<i>A</i>	Debt	\$33,300
<i>B</i>	If using unencumbered funds, subtract unencumbered fund amount used from total debt	\$0
<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	\$0
<i>D</i>	Total	\$33,300
29	Certified 2015 excess debt collections	\$0
30	Adjusted 2016 debt	\$33,300
31	Certified 2016 anticipated collection rate	100%
32	2016 debt adjusted for collections	\$33,300
33	2016 total taxable value	\$63,834,828
34	2016 debt tax rate	0.05217
35	2016 rollback tax rate	1.09217