2014 Effective Tax Rate Worksheet
WINDCREST, CITY OF

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1. 2013 total taxable value. Enter the amount of 2013 taxable value on the 2013 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 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).	$451,405,261
2. 2013 tax ceilings. Counties, cities and junior college districts. Enter 2013 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 2013 or a prior year for homeowners age 65 or older or disabled, use this step.	$0
3. Preliminary 2013 adjusted taxable value. Subtract Line 2 from Line 1.	$451,405,261
4. 2013 total adopted tax rate.	$0.415231/$100
5. 2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value.	
A. **Original 2013 ARB Values.**	$88,880
B. **2013 values resulting from final court decisions.**	$80,670
C. **2013 value loss.** Subtract B from A.	$8,210
6. 2013 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$451,413,471
7. 2013 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2013. Enter the 2013 value of property in deannexed territory.	$0
8. 2013 taxable value lost because property first qualified for an exemption in 2014. 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 and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. **Absolute exemptions.** Use 2013 market value:	$0
B. **Partial exemptions.** 2014 exemption amount or 2014 percentage exemption times 2013 value:	$1,532,870
C. **Value loss.** Add A and B.	$1,532,870
9. 2013 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 2014. Use only properties that qualified in 2014 for the first time; do not use properties that qualified in 2013.	
A. **2013 market value:**	$0
B. **2014 productivity or special appraised value:**	$0
C. **Value loss.** Subtract B from A.	$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	$1,532,870

11. 2013 adjusted taxable value. Subtract Line 10 from Line 6.	$449,880,601
12. Adjusted 2013 taxes. Multiply Line 4 by line 11 and divide by $100.	$1,868,043
13. Taxes refunded for years preceding tax year 2013. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2013. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	$6,725
14. Taxes in tax increment financing (TIF) for tax year 2013. 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 2014 captured appraised value in Line 16D, enter 0.	$0
15. Adjusted 2013 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	$1,874,768
16. Total 2014 taxable value on the 2014 certified appraisal roll today. This value 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. A. **Certified values:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property: D. **Tax increment financing:** Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. E. **Total 2014 value.** Add A and B, then subtract C and D.	 $465,418,464 $0 $0 $0 $465,418,464
17. Total value of properties under protest or not included on certified appraisal roll. A. **2014 taxable value of properties under protest.** 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. B. **2014 value of properties not under protest or included on certified appraisal roll.** 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, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. C. **Total value under protest or not certified:** Add A and B.	 $16,775,294 $0 $16,775,294
18. 2014 tax ceilings. Counties, cities and junior colleges enter 2014 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	$0

in 2013 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2014 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$482,193,758
20. Total 2014 taxable value of properties in territory annexed after Jan. 1, 2013. Include both real and personal property. Enter the 2014 value of property in territory annexed.	$0
21. Total 2014 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2013. 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, 2013, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2014.	$2,179,300
22. Total adjustments to the 2014 taxable value. Add Lines 20 and 21.	$2,179,300
23. 2014 adjusted taxable value. Subtract Line 22 from Line 19.	$480,014,458
24. 2014 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.	$0.390564/$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2014 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2013 or in May 2014 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.