

2015

~~2014~~ Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

RUSK COUNTY
FARM / MKT.
FLOOD CONTROL
*** SPECIAL**
ROAD

Line	Activity	Amount/Rate
1. 2014	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 § 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).	\$ 4,435,421,245.
2. 2014	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.	\$ 333,766,670. (Line 18 LY)
3.	Preliminary 2013 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,101,654,575.
4. 2014	2013 total adopted tax rate. .052000	\$.052000 \$100
5. 2014	2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value.	
	A. Original 2013 ARB values: \$ 0	
	B. 2013 values resulting from final court decisions: - \$ 0	
	C. 2013 value loss. Subtract B from A.	\$ 0
6. 2014	2013 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 4,101,654,575.
7. 2014	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. 2014 2015	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 due to freeport or goods-in-transit exemptions.	
	A. Absolute exemptions. Use 2013 market value: \$ 2,379,540.	\$

Line	Activity	Amount/Rate
	B. Partial exemptions. 2014 exemption amount or 2014 percentage exemption times 2013 value: + \$ <u>20,676,691.</u>	
	C. Value loss. Add A and B.	<u>23,056,231.</u>
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: \$ _____	
	B. 2014 productivity or special appraised value: - \$ _____	
	C. Value loss. Subtract B from A.	\$ <u>375,020.</u>
10.	Total adjustments for lost value. Add Lines 7, <u>8C</u> and <u>9C</u> .	\$ <u>23,431,251.</u>
11.	2013 adjusted taxable value. Subtract Line 10 from Line 6	\$ <u>4,078,223,324.</u>
12.	Adjusted 2013 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ <u>2,120,676.</u>
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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	\$ <u>4002.</u>
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.	\$ <u>0</u>
15.	Adjusted 2013 taxes with refunds and TIF adjustment. Add Lines <u>12</u> and <u>13</u> , subtract Line <u>14</u> .	\$ <u>2,124,678.</u>
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: \$ <u>4,371,956,100.</u>	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>2,524,997.</u>	
	C. Pollution control exemption: Deduct the value of property exempted for	\$