

2009 Effective Tax Rate Worksheet

Entity Name: Harris County Department of Education

Date: 09/4/2009

See pages 11 to 14 of the Texas Comptroller's 2009 Truth-in-Taxation Manual for an explanation of the effective tax rate.

1.	2008 total taxable value. Enter the amount of 2008 taxable value on the 2008 tax roll today. Include any adjustments since last year's certification; exclude 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).	\$281,369,831,551
2.	2008 tax ceilings. Counties, Cities and Junior College Districts. Enter 2008 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2008 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
3.	Preliminary 2008 adjusted taxable value. Subtract line 2 from line 1.	\$281,369,831,551
4.	2008 total adopted tax rate. (/ \$100)	0.005840
5.	2008 taxable value lost because court appeals of ARB decisions reduced 2008 appraised value. <div style="margin-left: 20px;"> A. Original 2008 ARB values: </div> <div style="margin-left: 20px;"> B. 2008 values resulting from final court decisions: </div> <div style="margin-left: 20px;"> C. 2008 value loss. Subtract B from A. </div>	 <div style="margin-left: 20px;">\$9,969,919,082</div> <div style="margin-left: 20px;">\$8,647,574,794</div> <div style="margin-left: 20px;">\$1,322,344,288</div>
6.	2008 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$282,692,175,839
7.	2008 taxable value of property in territory the unit deannexed after January 1, 2008. Enter the 2008 value of property in deannexed territory.	\$0
8.	2008 taxable value lost because property first qualified for an exemption in 2009. 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, "goods-in-transit" exemptions or tax abatements. <div style="margin-left: 20px;"> A. Absolute exemptions. Use 2008 market value: </div> <div style="margin-left: 20px;"> B. Partial exemptions. 2009 exemption amount or 2009 percentage exemption times 2008 value: </div> <div style="margin-left: 20px;"> C. Value loss. Add A and B. </div>	 <div style="margin-left: 20px;">\$71,073,999</div> <div style="margin-left: 20px;">\$514,363,013</div> <div style="margin-left: 20px;">\$585,437,012</div>
9.	2008 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 2009. Use only those properties that first qualified in 2009; do not use properties that qualified in 2008. <div style="margin-left: 20px;"> A. 2008 market value: </div> <div style="margin-left: 20px;"> B. 2009 productivity or special appraised value: </div> <div style="margin-left: 20px;"> C. Value loss. Subtract B from A. </div>	 <div style="margin-left: 20px;">\$24,957,938</div> <div style="margin-left: 20px;">\$2,434,300</div> <div style="margin-left: 20px;">\$22,523,638</div>
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$607,960,650
11.	2008 adjusted taxable value. Subtract line 10 from line 6.	\$282,084,215,189
12.	Adjusted 2008 taxes. Multiply line 4 by line 11 and divide by \$100.	\$16,473,718

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13.	Taxes refunded for years preceding tax year 2008. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2008. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2008. This line applies only to tax years preceding tax year 2008.	\$250,116
14.	Taxes in tax increment financing (TIF) for tax year 2008. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2009 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2008 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$16,723,834
16.	Total 2009 taxable value on the 2009 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 includes homeowners age 65 or older or disabled.	
	A. Certified values only:	\$249,577,623,347
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
	C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):	\$0
	D. Tax increment financing: Deduct the 2009 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2009 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.	\$0
	E. Total 2009 value. Add A and B, then subtract C and D.	\$249,577,623,347
17.	Total value of properties under protest or not included on certified appraisal roll.	
	A. 2009 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.	\$17,852,751,594
	B. 2009 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 at 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.	\$16,997,108,834
	C. Total value under protest or not certified. Add A and B.	\$34,849,860,428
18.	2009 tax ceilings. Enter 2009 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2008 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0

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19.	2009 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$284,427,483,775
20.	Total 2009 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2009 value of property in territory annexed.	\$190,482
21.	Total 2009 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2008. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2008 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2009. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$8,278,891,495
22.	Total adjustments to the 2009 taxable value. Add lines 20 and 21.	\$8,279,081,977
23.	2009 adjusted taxable value. Subtract line 22 from line 19.	\$276,148,401,798
24.	2009 effective tax rate. Divide line 15 by line 23 and multiply by \$100. (/ \$100)	0.006056
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2009 county effective tax rate. (/ \$100)	

A county, city or hospital district that adopted the additional sales tax in November 2008 or in May 2009 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet on page 39 of the Texas Comptroller's 2009 Truth-in-Taxation Manual 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.