

2013 Effective Tax Rate Worksheet

Harris County Department of Education

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See Chapter 2 of the Texas Comptroller's 2013 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

<p>1. 2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 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).</p>	\$289,414,941,700
<p>2. 2012 tax ceilings. Counties, cities and junior college districts. Enter 2012 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 2012 or a prior year for homeowners age 65 or older or disabled, use this step.</p>	\$0
<p>3. Preliminary 2012 adjusted taxable value. Subtract Line 2 from Line 1.</p>	\$289,414,941,700
<p>4. 2012 total adopted tax rate.</p>	\$0.006617/\$100
<p>5. 2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value. A. Original 2012 ARB Values. B. 2012 values resulting from final court decisions. C. 2012 value loss. Subtract B from A.</p>	<p>\$16,568,120,251</p> <p>\$15,159,337,199</p> <p>\$1,408,783,052</p>
<p>6. 2012 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.</p>	\$290,823,724,752
<p>7. 2012 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2012. Enter the 2012 value of property in deannexed territory.</p>	\$0
<p>8. 2012 taxable value lost because property first qualified for an exemption in 2013. 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 2012 market value: B. Partial exemptions. 2013 exemption amount or 2013 percentage exemption times 2012 value: C. Value loss. Add A and B.</p>	<p>\$54,831,622</p> <p>\$455,419,254</p> <p>\$510,250,876</p>
<p>9. 2012 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 2013. Use only properties that qualified in 2013 for the first time; do not use properties that qualified in 2012. A. 2012 market value: B. 2013 productivity or special appraised value: C. Value loss. Subtract B from A.</p>	<p>\$31,810,314</p> <p>\$1,062,037</p> <p>\$30,748,277</p>

10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$540,999,153
11. 2012 adjusted taxable value. Subtract Line 10 from Line 6.	\$290,282,725,599
12. Adjusted 2012 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$19,208,007
13. Taxes refunded for years preceding tax year 2012. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2012. 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 2012. This line applies only to tax years preceding tax year 2012.	\$122,231
14. Taxes in tax increment financing (TIF) for tax year 2012. 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 2013 captured appraised value in Line 16D, enter 0.	\$0
15. Adjusted 2012 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$19,330,238
16. Total 2013 taxable value on the 2013 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 (use this line based on legal counsel's advice): D. Tax increment financing: Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 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 2013 value. Add A and B, then subtract C and D.	\$255,510,232,852 \$0 \$0 \$0 \$255,510,232,852
17. Total value of properties under protest or not included on certified appraisal roll. A. 2013 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. 2013 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.	\$19,670,734,791 \$34,121,923,699 \$53,792,658,490
18. 2013 tax ceilings. Enter 2013 total taxable value of homesteads with tax ceilings. These	\$0

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 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2013 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$309,302,891,342
20. Total 2013 taxable value of properties in territory annexed after Jan. 1, 2012. Include both real and personal property. Enter the 2013 value of property in territory annexed.	\$622,985
21. Total 2013 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2012. 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, 2012, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2013.	\$5,284,525,662
22. Total adjustments to the 2013 taxable value. Add Lines 20 and 21.	\$5,285,148,647
23. 2013 adjusted taxable value. Subtract Line 22 from Line 19.	\$304,017,742,695
24. 2013 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.	\$0.006358/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2013 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.