

2010 Effective Tax Rate Worksheet

Entity Name: City of Wylie

Date: 07/29/2010

See Chapter 2 of the Texas Comptroller's 2010 Truth-in-Taxation Manual for an explanation of the effective tax rate.

1.	2009 total taxable value. Enter the amount of 2009 taxable value on the 2009 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).	\$2,306,612,318
2.	2009 tax ceilings. Counties, Cities and Junior College Districts. 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 2009 or a prior year for homeowners age 65 or older or disabled, use this step.	\$87,682,935
3.	Preliminary 2009 adjusted taxable value. Subtract line 2 from line 1.	\$2,218,929,383
4.	2009 total adopted tax rate. (/ \$100)	0.898900
5.	2009 taxable value lost because court appeals of ARB decisions reduced 2009 appraised value. <div style="margin-left: 20px;"> A. Original 2009 ARB values: </div> <div style="margin-left: 20px;"> B. 2009 values resulting from final court decisions: </div> <div style="margin-left: 20px;"> C. 2009 value loss. Subtract B from A. </div>	 \$0 \$0 \$0
6.	2009 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$2,218,929,383
7.	2009 taxable value of property in territory the unit deannexed after January 1, 2009. Enter the 2009 value of property in deannexed territory.	\$0
8.	2009 taxable value lost because property first qualified for an exemption in 2010. 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 2009 market value: </div> <div style="margin-left: 20px;"> B. Partial exemptions. 2010 exemption amount or 2010 percentage exemption times 2009 value: </div> <div style="margin-left: 20px;"> C. Value loss. Add A and B. </div>	 \$1,366,218 \$2,840,461 \$4,206,679
9.	2009 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 2010. Use only properties that qualified in 2010 for the first time; do not use properties that qualified in 2009. <div style="margin-left: 20px;"> A. 2009 market value: </div> <div style="margin-left: 20px;"> B. 2010 productivity or special appraised value: </div> <div style="margin-left: 20px;"> C. Value loss. Subtract B from A. </div>	 \$1,414,809 \$20,677 \$1,394,132
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$5,600,811
11.	2009 adjusted taxable value. Subtract line 10 from line 6.	\$2,213,328,572

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12.	Adjusted 2009 taxes. Multiply line 4 by line 11 and divide by \$100.	\$19,895,610
13.	Taxes refunded for years preceding tax year 2009. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2009. 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 2009. This line applies only to tax years preceding tax year 2009.	\$43,373
14.	Taxes in tax increment financing (TIF) for tax year 2009. 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 2010 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2009 taxes with refunds and TIF adjustments. Add lines 12 and 13, subtract line 14.	\$19,938,983
16.	Total 2010 taxable value on the 2010 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:	\$2,292,114,394
	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 2010 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2010 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 2010 value. Add A and B, then subtract C and D.	\$2,292,114,394
17.	Total value of properties under protest or not included on certified appraisal roll.	
	A. 2010 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.	\$18,465,561
	B. 2010 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.	\$0
	C. Total value under protest or not certified. Add A and B.	\$18,465,561

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18.	2010 tax ceilings. Enter 2010 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 2009 or a prior year for homeowners age 65 or older or disabled, use this step.	\$96,204,722
19.	2010 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$2,214,375,233
20.	Total 2010 taxable value of properties in territory annexed after January 1, 2009. Include both real and personal property. Enter the 2010 value of property in territory annexed.	\$1,153,688
21.	Total 2010 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2009. 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, 2009 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2010. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$52,492,312
22.	Total adjustments to the 2010 taxable value. Add lines 20 and 21.	\$53,646,000
23.	2010 adjusted taxable value. Subtract line 22 from line 19.	\$2,160,729,233
24.	2010 effective tax rate. Divide line 15 by line 23 and multiply by \$100. (/\$100)	0.922789
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2010 county effective tax rate. (/\$100)	

A county, city or hospital district that adopted the additional sales tax in November 2009 or in May 2010 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2010 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.