

2019  
EFFECTIVE TAX RATE WORKSHEET  
Pflugerville ISD

1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-third over-appraisal corrections from these adjustments. This value includes the taxable value of over-65 homesteads (will deduct in line 2 below) and the captured value for tax increment financing. \$ 13,489,998,807
  
2. 2018 Tax Ceilings and Chapter 313 limitations.
  - A. Enter the 2018 total taxable value or homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$ 942,346,202
  - B. Enter the 2018 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter Zero when calculating effective debt service taxes. \$ 0
  - C. Add A and B. \$ 942,346,202
  
3. Preliminary 2018 adjusted taxable value.  
Subtract line 2 from line 1. \$ 12,547,652,605
  
4. 2018 total tax rate. \$ 1.5200 /\$100
  
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.
  - A. Original 2018 ARB values: \$
  - B. 2018 values resulting from final court decisions: -\$
  - C. 2018 value loss. Subtract B from A : \$ 31,290,423
  
6. 2018 taxable value, adjusted for court-ordered reductions.  
Add line 3 and line 5c. \$ 12,578,943,028
  
7. 2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. \$ 0

8. 2018 taxable value lost because property first qualified for an exemption in 2019. 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 exemptions or tax abatements.
- A. Absolute exemptions. Use 2018 Market Value: \$
- B. Partial exemptions. 2019 exemption amount, or 2019 percentage exemption times 2018 value: +\$
- C. Value loss. Total of A and B: \$ 65,009,798
9. 2018 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 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018.
- A. 2018 market value: \$
- B. 2019 productivity or special appraised value: -\$
- C. Value loss. Subtract B from A: \$ 0
10. Total adjustments for lost value. Add lines 7, 8c, and 9c. \$ 65,009,798
11. 2018 adjusted taxable value. Subtract line 10 from line 6. \$ 12,513,933,230
12. Adjusted 2018 taxes. Multiply line 4 times line 11 and divide by 100. \$ 190,211,785.10
13. Taxes refunded for years preceding tax year 2018:  
Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2018. Types of refunds include court decisions, Section 25.25 (b) and (c) errors and section 31.11 payment errors. Do not include refunds for tax year 2018. This provision applies only to tax years preceding tax year 2018. \$ 869,642.00

14. Adjusted 2018 taxes with refunds.  
 Add lines 12 and 13. \$ 191,081,427.10
15. Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the taxable value of homesteads with school tax ceilings (will deduct in line 18). These homesteads include homeowners age 65 or older or disabled.
- A. Certified values only \$ 14,402,876,054
- B. Pollution Control exemption:  
 Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this step based on attorney's advice): -\$ 164,169
- C. 2019 value. A minus B: \$ 14,402,711,885
16. Total value of properties under protest or not included on certified appraisal roll
- A. 2019 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. \$ 1,564,746,735
- B. 2019 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: \$ 1,564,746,735

17. 2019 Tax Ceilings and Chapter 313 limitations.
- A. Enter the 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. \$ 1,083,295,975
- B. Enter the 2019 total taxable value of applicable Chapter 313 limitations when calculating effective maintenance and operations taxes. Enter Zero when calculating effective debt service taxes. \$ 0
- C. Add A and B. \$ 1,083,295,975
18. 2019 total taxable value. Add lines 15C and 16C. Subtract line 17C. \$ 14,884,162,645
19. Total 2019 taxable value of properties in territory annexed since January 1, 2018. Include both real and personal property. Enter 2019 value of property in territory annexed, including any territory annexed by the school district. \$ 0
20. Total 2019 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2018. 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 school district after January 1, 2018, and be located in a new improvement. \$ 653,847,189
21. Total adjustments to the 2019 taxable value. Add lines 19 and 20. \$ 653,847,189
22. 2019 adjusted taxable value. Subtract line 21 from line 18. \$ 14,230,315,456
23. 2019 effective tax rate. Divide line 14 by line 22 and multiply by 100. \$ 1.3427 /\$100
24. 2019 effective rate for ISDs with Chapter 313 Limitations. Add together the effective rates for maintenance and operations and debt service for those school districts that participate in an applicable Chapter 313 limitations agreement. \$ enter manually

2019  
VOTER APPROVAL TAX RATE WORKSHEET

25. 2019 Voter Approval M&O Rate. The sum of the following as calculated in Tax Code Section 26.08(n)(1)(A), (B) and (c). Go to Region 13 Education Service Center's Worksheet for "State Aid Template for 2019-20" to determine state compression percentage and the district enrichment tax rate (DTR)
- |   |    |               |
|---|----|---------------|
| A. The rate equal to the 2019 state compression percentage times \$1.00 | \$ | 0.9300        |
| B. The greater of:  |    |               |
| (i) 2018 M&O - (\$1.00 + DTR reduction)                                 | \$ | 0.06          |
| OR  |    |               |
| (ii) \$0.04 per \$100 of taxable value                                  | \$ | 0.04          |
|   | \$ | 0.9900 /\$100 |
26. Total 2019 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:
- (1) are paid by property taxes,
  - (2) are secured by property taxes,
  - (3) are scheduled for payment over a period longer than one year, and
  - (4) are not classified in the unit's budget as maintenance and operations expenses.
- Debt also includes contractual payments to other school districts that have incurred debts on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. School districts subtract state aid received for principal and interest on debt for facilities allotment through the existing debt allotment (EDA) program and/or instructional facilities (IFA) program.
- |  |    |               |
|--|----|---------------|
|  | \$ | 71,128,137.00 |
|--|----|---------------|
27. Certified 2018 excess debt collections. Enter the amount certified by the collector.
- |  |    |      |
|--|----|------|
|  | \$ | 0.00 |
|--|----|------|
28. Adjusted 2019 debt. Subtract line 27 from line 26D.
- |  |    |               |
|--|----|---------------|
|  | \$ | 71,128,137.00 |
|--|----|---------------|
29. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100% or greater, enter 100%.
- |  |  |         |
|--|--|---------|
|  |  | 100.00% |
|--|--|---------|

30. 2019 debt adjusted for collections. Divide line 28 by line 29.	\$	71,128,137.00	
31. Enter the 2019 captured appraised value of real property taxable by the school district in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Also, enter any new property value that is subject to a Chapter 313 tax limitation agreement.	\$	0	
32. 2019 total taxable value. Subtract line 31 from line 18.	\$	14,884,162,645	
33. 2019 debt tax rate. Divide line 30 by line 32 and multiply by 100.	\$	0.4778	/\$100
34. 2019 Voter Approval Tax tax rate. Add lines 25 and 33.	\$	1.4500	/\$100