

# 2014 Effective Tax Rate Worksheet

## NEWTON COUNTY - County General Fund

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2013 total taxable value.</b> Enter the amount of 2013 taxable value on the 2013 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).	\$1,182,343,572
2.	<b>2013 tax ceilings.</b> 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 units enter "0" if your taxing units adopted the tax ceiling provision in 2013 or prior year for homeowners age 65 or older or disabled, use this step.	\$49,102,526
3.	<b>Preliminary 2013 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,133,241,046
4.	<b>2013 total adopted tax rate.</b>	\$0.428234/\$100
5.	<b>2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value.</b> 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.	<b>2013 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$1,133,241,046
7.	<b>2013 taxable value of property in territory the unit deannexed after January 1, 2013.</b> Enter the 2013 value of property in deannexed territory.	\$0
8.	<b>2013 taxable value lost because property first qualified for an exemption in 2013.</b> 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 freepport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2013 market value: \$1,587,339 B. Partial exemptions. 2014 exemption amount or 2014 percentage exemption times 2013 value: + \$4,378,563 C. Value loss. Add A and B.	\$5,965,902

**2014 Effective Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - County General Fund**

<b>9.</b>	<b>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.</b> Use only those properties that first qualified in 2014; do not use properties that qualified in 2013. A. 2013 market value: <span style="float: right;">\$2,818,088</span> B. 2014 productivity or special appraised value: <span style="float: right;">- \$288,021</span> C. Value loss. Subtract B from A.	\$2,530,067
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$8,495,969
<b>11.</b>	<b>2013 adjusted taxable value.</b> Subtract line 10 from line 6.	\$1,124,745,077
<b>12.</b>	<b>Adjusted 2013 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	\$4,816,540
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2013.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2013. 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 2013. This line applies only to tax years preceding tax year 2013.	\$17,923
<b>14.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2013.</b> 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 2014 captured appraised value in Line 16D, enter "0."	\$0
<b>15.</b>	<b>Adjusted 2013 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	\$4,834,463
<b>16.</b>	<b>Total 2014 taxable value on the 2014 certified appraisal roll today.</b> 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. <b>Certified values</b> only: <span style="float: right;">\$1,136,839,230</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

**2014 Effective Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - County General Fund**

16. (cont.)	<p><b>C. Pollution control exemption:</b> 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):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2014 value.</b> Add A and B, then subtract C and D.</p>	\$1,136,839,230
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2014 taxable value of properties under protest.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2014 value of properties not under protest or included on certified appraisal roll.</b> 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.</p> <p style="text-align: right;">+ \$0</p>	

**2014 Effective Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - County General Fund**

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0												
18.	<b>2014 tax ceilings.</b> Counties, cities and junior colleges enter 2014 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 2013 or prior year for homeowners age 65 or older or disabled, use this step.	\$52,904,056												
19.	<b>2014 total taxable value.</b> Add lines 16E and 17C. Subtract line 18.	\$1,083,935,174												
20.	<b>Total 2014 taxable value of properties in territory annexed after January 1, 2008.</b> Include both real and personal property. Enter the 2014 value of property in territory annexed.	\$0												
21.	<b>Total 2014 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2013. 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, 2013 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2014. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$9,146,040												
22.	<b>Total adjustments to the 2014 taxable value.</b> Add lines 20 and 21.	\$9,146,040												
23.	<b>2014 adjusted taxable value.</b> Subtract line 22 from line 19.	\$1,074,789,134												
24.	<b>2014 effective tax rate.</b> Divide line 15 by line 23 and multiply by \$100.	\$0.449805/\$100												
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2014 county effective tax rate.													
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> <th></th> </tr> </thead> <tbody> <tr> <td>CO LATERAL RD</td> <td style="text-align: right;">0.073816</td> <td></td> </tr> <tr> <td>County General Fund</td> <td style="text-align: right;">0.449805</td> <td></td> </tr> <tr> <td>SPECIAL ROAD &amp; BRIDGE</td> <td style="text-align: right;">0.099343</td> <td style="text-align: right;">\$0.622964/\$100</td> </tr> </tbody> </table>	Fund Name	Tax Rate		CO LATERAL RD	0.073816		County General Fund	0.449805		SPECIAL ROAD & BRIDGE	0.099343	\$0.622964/\$100	
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CO LATERAL RD	0.073816													
County General Fund	0.449805													
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A county, city or hospital district that adopted the additional sales tax in November 2013 or in May 2014 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 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.

# 2014 Rollback Tax Rate Worksheet

## NEWTON COUNTY - County General Fund

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2013 maintenance and operations (M&O) tax rate.	\$0.424325/\$100
27.	2013 adjusted taxable value. Enter the amount from line 11.	\$1,124,745,077
28.	<p><b>2013 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$4,772,574</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&amp;O in 2013 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

**2014 Rollback Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - County General Fund**

<b>28.</b> <b>(cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2013:</b> Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2013. 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 2013. This line applies only to tax years preceding tax year 2013.</p> <p style="text-align: right;">+ \$16,480</p> <p><b>F. Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p style="text-align: right;">+ \$0</p> <p><b>G. Taxes in tax increment financing (TIF):</b> 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 2014 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$0</p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$4,789,054</p>	
<b>29.</b>	<b>2014 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$1,074,789,134
<b>30.</b>	<b>2014 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.445580/\$100
<b>31.</b>	<b>2014 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.481226/\$100

## 2014 Rollback Tax Rate Worksheet (continued)

### NEWTON COUNTY - County General Fund

<b>32.</b>	<p><b>Total 2014 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. List the debt in Schedule B: Debt Service.</p> <p style="text-align: right;">\$43,576</p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$43,576</span></p>													
<b>33.</b>	<p><b>Certified 2013 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0												
<b>34.</b>	<p><b>Adjusted 2014 debt.</b> Subtract line 33 from line 32.</p>	\$43,576												
<b>35.</b>	<p><b>Certified 2014 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%												
<b>36.</b>	<p><b>2014 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$43,576												
<b>37.</b>	<p><b>2014 total taxable value.</b> Enter the amount on line 19.</p>	\$1,083,935,174												
<b>38.</b>	<p><b>2014 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.004020/\$100												
<b>39.</b>	<p><b>2014 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.485246/\$100												
<b>40.</b>	<p><b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 county rollback tax rate.</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> <th></th> </tr> </thead> <tbody> <tr> <td>CO LATERAL RD</td> <td style="text-align: right;">0.081208</td> <td></td> </tr> <tr> <td>County General Fund</td> <td style="text-align: right;">0.485246</td> <td></td> </tr> <tr> <td>SPECIAL ROAD &amp; BRIDGE</td> <td style="text-align: right;">0.103687</td> <td style="text-align: right;">\$0.670141/\$100</td> </tr> </tbody> </table>	Fund Name	Tax Rate		CO LATERAL RD	0.081208		County General Fund	0.485246		SPECIAL ROAD & BRIDGE	0.103687	\$0.670141/\$100	
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CO LATERAL RD	0.081208													
County General Fund	0.485246													
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A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

**2014 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** NEWTON COUNTY

**Date:** 08/01/2014

	<b>County General Fund</b>	<b>SPECIAL ROAD &amp; BRIDGE</b>	<b>CO LATERAL RD</b>
<b>1.</b> 2013 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,133,241,046	\$1,133,241,046	\$1,127,438,117
<b>2.</b> 2013 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.428234	0.093338	0.070519
<b>3.</b> Taxes refunded for years preceding tax year 2013. Enter line 13 of the Effective Tax Rate Worksheet.	\$17,923	\$17,923	\$1,720
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$4,870,846	\$1,075,668	\$796,778
<b>5.</b> 2014 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$1,083,935,174	\$1,083,935,174	\$1,080,011,388
<b>6.</b> 2014 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.000000	0.622964	0.000000
<b>7.</b> 2014 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$0	\$6,752,526	\$0
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$6,743,292		
<b>9.</b> 2014 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$6,752,526		
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,234		



# 2014 Effective Tax Rate Worksheet

## NEWTON COUNTY - SPECIAL ROAD & BRIDGE

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2013 total taxable value.</b> Enter the amount of 2013 taxable value on the 2013 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).	\$1,182,343,572
2.	<b>2013 tax ceilings.</b> 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 units enter "0" If your taxing units adopted the tax ceiling provision in 2013 or prior year for homeowners age 65 or older or disabled, use this step.	\$49,102,526
3.	<b>Preliminary 2013 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,133,241,046
4.	<b>2013 total adopted tax rate.</b>	\$0.093338/\$100
5.	<b>2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value.</b> A. Original 2013 ARB values: <span style="float: right;">\$0</span> B. 2013 values resulting from final court decisions: <span style="float: right;">- \$0</span> C. 2013 value loss. Subtract B from A.	\$0
6.	<b>2013 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$1,133,241,046
7.	<b>2013 taxable value of property in territory the unit deannexed after January 1, 2013.</b> Enter the 2013 value of property in deannexed territory.	\$0
8.	<b>2013 taxable value lost because property first qualified for an exemption in 2013.</b> 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 freepport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2013 market value: <span style="float: right;">\$1,587,339</span> B. Partial exemptions. 2014 exemption amount or 2014 percentage exemption times 2013 value: <span style="float: right;">+ \$4,378,563</span> C. Value loss. Add A and B.	\$5,965,902

**2014 Effective Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - SPECIAL ROAD & BRIDGE**

<b>9.</b>	<b>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.</b> Use only those properties that first qualified in 2014; do not use properties that qualified in 2013. A. 2013 market value: <span style="float: right;">\$2,818,088</span> B. 2014 productivity or special appraised value: <span style="float: right;">- \$288,021</span> C. Value loss. Subtract B from A.	<b>\$2,530,067</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	<b>\$8,495,969</b>
<b>11.</b>	<b>2013 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$1,124,745,077</b>
<b>12.</b>	<b>Adjusted 2013 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	<b>\$1,049,814</b>
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2013.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2013. 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 2013. This line applies only to tax years preceding tax year 2013.	<b>\$17,923</b>
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<b>15.</b>	<b>Adjusted 2013 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	<b>\$1,067,737</b>
<b>16.</b>	<b>Total 2014 taxable value on the 2014 certified appraisal roll today.</b> 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. <b>Certified values only:</b> <span style="float: right;">\$1,136,839,230</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

**2014 Effective Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - SPECIAL ROAD & BRIDGE**

16. (cont.)	<p><b>C. Pollution control exemption:</b> 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):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2014 value.</b> Add A and B, then subtract C and D.</p> <p style="text-align: right;">\$1,136,839,230</p>	
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## 2014 Effective Tax Rate Worksheet (continued)

### NEWTON COUNTY - SPECIAL ROAD & BRIDGE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0								
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# 2014 Rollback Tax Rate Worksheet

## NEWTON COUNTY - SPECIAL ROAD & BRIDGE

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2013 maintenance and operations (M&O) tax rate.	\$0.075469/\$100
27.	2013 adjusted taxable value. Enter the amount from line 11.	\$1,124,745,077
28.	<p><b>2013 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$848,833</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&amp;O in 2013 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

**2014 Rollback Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - SPECIAL ROAD & BRIDGE**

<p><b>28.</b> <b>(cont.)</b></p>	<p>E. Taxes refunded for years preceding tax year 2013: Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2013. 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 2013. This line applies only to tax years preceding tax year 2013. <span style="float: right;">+ \$16,480</span></p> <p>F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. <span style="float: right;">+ \$0</span></p> <p>G. <b>Taxes in tax increment financing (TIF):</b> 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 2014 captured appraised value in Line 16D, enter "0." <span style="float: right;">- \$0</span></p> <p>H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. <span style="float: right;">\$865,313</span></p>	
<p><b>29.</b></p>	<p><b>2014 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.</p>	<p align="right">\$1,074,789,134</p>
<p><b>30.</b></p>	<p><b>2014 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.</p>	<p align="right">\$0.080510/\$100</p>
<p><b>31.</b></p>	<p><b>2014 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	<p align="right">\$0.086950/\$100</p>

## 2014 Rollback Tax Rate Worksheet (continued)

### NEWTON COUNTY - SPECIAL ROAD & BRIDGE

<b>32.</b>	<p><b>Total 2014 debt to be paid with property taxes and additional sales tax revenue.</b></p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. List the debt in Schedule B: Debt Service. <span style="float: right;">\$181,428</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$181,428</span></p>									
<b>33.</b>	<p><b>Certified 2013 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0								
<b>34.</b>	<p><b>Adjusted 2014 debt.</b> Subtract line 33 from line 32.</p>	\$181,428								
<b>35.</b>	<p><b>Certified 2014 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%								
<b>36.</b>	<p><b>2014 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$181,428								
<b>37.</b>	<p><b>2014 total taxable value.</b> Enter the amount on line 19.</p>	\$1,083,935,174								
<b>38.</b>	<p><b>2014 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.016737/\$100								
<b>39.</b>	<p><b>2014 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.103687/\$100								
<b>40.</b>	<p><b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 county rollback tax rate.</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> </tr> </thead> <tbody> <tr> <td>CO LATERAL RD</td> <td style="text-align: right;">0.081208</td> </tr> <tr> <td>County General Fund</td> <td style="text-align: right;">0.485246</td> </tr> <tr> <td>SPECIAL ROAD &amp; BRIDGE</td> <td style="text-align: right;">0.103687</td> </tr> </tbody> </table>	Fund Name	Tax Rate	CO LATERAL RD	0.081208	County General Fund	0.485246	SPECIAL ROAD & BRIDGE	0.103687	\$0.670141/\$100
Fund Name	Tax Rate									
CO LATERAL RD	0.081208									
County General Fund	0.485246									
SPECIAL ROAD & BRIDGE	0.103687									

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

**2014 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** NEWTON COUNTY

**Date:** 08/01/2014

	<b>County General Fund</b>	<b>SPECIAL ROAD &amp; BRIDGE</b>	<b>CO LATERAL RD</b>
<b>1.</b> 2013 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,133,241,046	\$1,133,241,046	\$1,127,438,117
<b>2.</b> 2013 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.428234	0.093338	0.070519
<b>3.</b> Taxes refunded for years preceding tax year 2013. Enter line 13 of the Effective Tax Rate Worksheet.	\$17,923	\$17,923	\$1,720
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$4,870,846	\$1,075,668	\$796,778
<b>5.</b> 2014 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$1,083,935,174	\$1,083,935,174	\$1,080,011,388
<b>6.</b> 2014 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.000000	0.622964	0.000000
<b>7.</b> 2014 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$0	\$6,752,526	\$0
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$6,743,292		
<b>9.</b> 2014 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$6,752,526		
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,234		



# 2014 Effective Tax Rate Worksheet

## NEWTON COUNTY - CO LATERAL RD

See pages 13 to 16 for an explanation of the effective tax rate.

1.	<b>2013 total taxable value.</b> Enter the amount of 2013 taxable value on the 2013 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).	\$1,176,510,509
2.	<b>2013 tax ceilings.</b> 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 units enter "0" If your taxing units adopted the tax ceiling provision in 2013 or prior year for homeowners age 65 or older or disabled, use this step.	\$49,072,392
3.	<b>Preliminary 2013 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,127,438,117
4.	<b>2013 total adopted tax rate.</b>	\$0.070519/\$100
5.	<b>2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value.</b> 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.	<b>2013 taxable value, adjusted for court-ordered reductions.</b> Add line 3 and line 5C.	\$1,127,438,117
7.	<b>2013 taxable value of property in territory the unit deannexed after January 1, 2013.</b> Enter the 2013 value of property in deannexed territory.	\$0
8.	<b>2013 taxable value lost because property first qualified for an exemption in 2013.</b> 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 freport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2013 market value: \$1,587,339 B. Partial exemptions. 2014 exemption amount or 2014 percentage exemption times 2013 value: + \$4,731,788 C. Value loss. Add A and B.	\$6,319,127

**2014 Effective Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - CO LATERAL RD**

<b>9.</b>	<b>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.</b> Use only those properties that first qualified in 2014; do not use properties that qualified in 2013. A. 2013 market value: <span style="float: right;">\$2,818,088</span> B. 2014 productivity or special appraised value: <span style="float: right;">- \$288,021</span> C. Value loss. Subtract B from A.	<b>\$2,530,067</b>
<b>10.</b>	<b>Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	<b>\$8,849,194</b>
<b>11.</b>	<b>2013 adjusted taxable value.</b> Subtract line 10 from line 6.	<b>\$1,118,588,923</b>
<b>12.</b>	<b>Adjusted 2013 taxes.</b> Multiply line 4 by line 11 and divide by \$100.	<b>\$788,817</b>
<b>13.</b>	<b>Taxes refunded for years preceding tax year 2013.</b> Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2013. 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 2013. This line applies only to tax years preceding tax year 2013.	<b>\$1,720</b>
<b>14.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2013.</b> 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 2014 captured appraised value in Line 16D, enter "0."	<b>\$0</b>
<b>15.</b>	<b>Adjusted 2013 taxes with refunds.</b> Add lines 12 and 13, subtract line 14.	<b>\$790,537</b>
<b>16.</b>	<b>Total 2014 taxable value on the 2014 certified appraisal roll today.</b> 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. <b>Certified values</b> only: <span style="float: right;">\$1,131,077,752</span> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span>	

**2014 Effective Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - CO LATERAL RD**

16. (cont.)	<p><b>C. Pollution control exemption:</b> 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):</p> <p style="text-align: right;">- \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.</p> <p style="text-align: right;">- \$0</p> <p><b>E. Total 2014 value.</b> Add A and B, then subtract C and D.</p>	\$1,131,077,752
17.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2014 taxable value of properties under protest.</b> 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.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2014 value of properties not under protest or included on certified appraisal roll.</b> 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.</p> <p style="text-align: right;">+ \$0</p>	

## 2014 Effective Tax Rate Worksheet (continued)

### NEWTON COUNTY - CO LATERAL RD

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0								
18.	2014 tax ceilings. Counties, cities and junior colleges enter 2014 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 2013 or prior year for homeowners age 65 or older or disabled, use this step.	\$51,066,364								
19.	2014 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$1,080,011,388								
20.	Total 2014 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2014 value of property in territory annexed.	\$0								
21.	Total 2014 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2013. 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, 2013 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2014. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$9,063,831								
22.	Total adjustments to the 2014 taxable value. Add lines 20 and 21.	\$9,063,831								
23.	2014 adjusted taxable value. Subtract line 22 from line 19.	\$1,070,947,557								
24.	2014 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.073816/\$100								
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2014 county effective tax rate.									
	<table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: left;">Tax Rate</th> </tr> </thead> <tbody> <tr> <td>CO LATERAL RD</td> <td>0.073816</td> </tr> <tr> <td>County General Fund</td> <td>0.449805</td> </tr> <tr> <td>SPECIAL ROAD &amp; BRIDGE</td> <td>0.099343</td> </tr> </tbody> </table>	Fund Name	Tax Rate	CO LATERAL RD	0.073816	County General Fund	0.449805	SPECIAL ROAD & BRIDGE	0.099343	\$0.622964/\$100
Fund Name	Tax Rate									
CO LATERAL RD	0.073816									
County General Fund	0.449805									
SPECIAL ROAD & BRIDGE	0.099343									

A county, city or hospital district that adopted the additional sales tax in November 2013 or in May 2014 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 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.

# 2014 Rollback Tax Rate Worksheet

## NEWTON COUNTY - CO LATERAL RD

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2013 maintenance and operations (M&O) tax rate.	\$0.070519/\$100
27.	2013 adjusted taxable value. Enter the amount from line 11.	\$1,118,588,923
28.	<p><b>2013 M&amp;O taxes.</b></p> <p>A. Multiply line 26 by line 27 and divide by \$100. <span style="float: right;">\$788,817</span></p> <p>B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&amp;O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&amp;O in 2013 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">+ \$0</span></p> <p>C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." <span style="float: right;">+ \$0</span></p> <p>D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." <span style="float: right;">+/- \$0</span></p>	

**2014 Rollback Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - CO LATERAL RD**

<b>28. (cont.)</b>	<p><b>E. Taxes refunded for years preceding tax year 2013:</b> Enter the amount of M&amp;O taxes refunded during the last budget year for tax years preceding tax year 2013. 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 2013. This line applies only to tax years preceding tax year 2013. <span style="float: right;">+ \$16,471</span></p> <p><b>F. Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. <span style="float: right;">+ \$0</span></p> <p><b>G. Taxes in tax increment financing (TIF):</b> 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 2014 captured appraised value in Line 16D, enter "0." <span style="float: right;">- \$0</span></p> <p><b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. <span style="float: right;">\$805,288</span></p>	
<b>29.</b>	<b>2014 adjusted taxable value.</b> Enter line 23 from the Effective Tax Rate Worksheet.	\$1,070,947,557
<b>30.</b>	<b>2014 effective maintenance and operations rate.</b> Divide line 28H by line 29 and multiply by \$100.	\$0.075193/\$100
<b>31.</b>	<b>2014 rollback maintenance and operation rate.</b> Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.081208/\$100

**2014 Rollback Tax Rate Worksheet (continued)**  
**NEWTON COUNTY - CO LATERAL RD**

<b>32.</b>	<p><b>Total 2014 debt to be paid with property taxes and additional sales tax revenue.</b>  "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 M&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, 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. List the debt in Schedule B: Debt Service. <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>D: <b>Adjusted debt.</b> Subtract B and C from A. <span style="float: right;">\$0</span></p>													
<b>33.</b>	<p><b>Certified 2013 excess debt collections.</b> Enter the amount certified by the collector.</p>	\$0												
<b>34.</b>	<p><b>Adjusted 2014 debt.</b> Subtract line 33 from line 32.</p>	\$0												
<b>35.</b>	<p><b>Certified 2014 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%												
<b>36.</b>	<p><b>2014 debt adjusted for collections.</b> Divide line 34 by line 35.</p>	\$0												
<b>37.</b>	<p><b>2014 total taxable value.</b> Enter the amount on line 19.</p>	\$1,080,011,388												
<b>38.</b>	<p><b>2014 debt tax rate.</b> Divide line 36 by line 37 and multiply by \$100.</p>	\$0.000000/\$100												
<b>39.</b>	<p><b>2014 rollback tax rate.</b> Add lines 31 and 38.</p>	\$0.081208/\$100												
<b>40.</b>	<p><b>COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 county rollback tax rate.</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Fund Name</th> <th style="text-align: right;">Tax Rate</th> <th></th> </tr> </thead> <tbody> <tr> <td>CO LATERAL RD</td> <td style="text-align: right;">0.081208</td> <td></td> </tr> <tr> <td>County General Fund</td> <td style="text-align: right;">0.485246</td> <td></td> </tr> <tr> <td>SPECIAL ROAD &amp; BRIDGE</td> <td style="text-align: right;">0.103687</td> <td style="text-align: right;">\$0.670141/\$100</td> </tr> </tbody> </table>	Fund Name	Tax Rate		CO LATERAL RD	0.081208		County General Fund	0.485246		SPECIAL ROAD & BRIDGE	0.103687	\$0.670141/\$100	\$0.670141/\$100
Fund Name	Tax Rate													
CO LATERAL RD	0.081208													
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A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

**2014 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** NEWTON COUNTY

**Date:** 08/01/2014

	<b>County General Fund</b>	<b>SPECIAL ROAD &amp; BRIDGE</b>	<b>CO LATERAL RD</b>
<b>1.</b> 2013 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$1,133,241,046	\$1,133,241,046	\$1,127,438,117
<b>2.</b> 2013 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.428234	0.093338	0.070519
<b>3.</b> Taxes refunded for years preceding tax year 2013. Enter line 13 of the Effective Tax Rate Worksheet.	\$17,923	\$17,923	\$1,720
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$4,870,846	\$1,075,668	\$796,778
<b>5.</b> 2014 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$1,083,935,174	\$1,083,935,174	\$1,080,011,388
<b>6.</b> 2014 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.000000	0.622964	0.000000
<b>7.</b> 2014 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$0	\$6,752,526	\$0
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$6,743,292		
<b>9.</b> 2014 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$6,752,526		
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$9,234		