

2009 Effective Tax Rate Worksheet

POLK COUNTY - General Fund

See pages 13 to 16 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).	\$2,311,072,405
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 prior year for homeowners age 65 or older or disabled, use this step.	\$224,538,362
3.	Preliminary 2008 adjusted taxable value. Subtract line 2 from line 1.	\$2,086,534,043
4.	2008 total adopted tax rate.	\$0.627700/\$100
5.	2008 taxable value lost because court appeals of ARB decisions reduced 2008 appraised value. A. Original 2008 ARB values: \$4,348,446 B. 2008 values resulting from final court decisions: - \$3,537,403 C. 2008 value loss. Subtract B from A.	\$811,043
6.	2008 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$2,087,345,086
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 2008. 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 2008 market value: \$782,097 B. Partial exemptions. 2009 exemption amount or 2009 percentage exemption times 2008 value: + \$11,395,514 C. Value loss. Add A and B.	\$12,177,611
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. A. 2008 market value: \$2,365,847 B. 2009 productivity or special appraised value: - \$164,120 C. Value loss. Subtract B from A.	\$2,201,727
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$14,379,338

2009 Effective Tax Rate Worksheet (continued)

POLK COUNTY - General Fund

11.	2008 adjusted taxable value. Subtract line 10 from line 6.	\$2,072,965,748
12.	Adjusted 2008 taxes. Multiply line 4 by line 11 and divide by \$100.	\$13,012,006
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.	\$67,739
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.	\$13,079,745
16.	<p>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.</p> <p>A. Certified values only: \$2,491,359,184</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$2,719,117</p> <p>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): - \$16,771,150</p> <p>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</p> <p>E. Total 2009 value. Add A and B, then subtract C and D. \$2,477,307,151</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>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. \$0</p>	

2009 Effective Tax Rate Worksheet (continued)

POLK COUNTY - General Fund

17. (cont.)	<p>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. + \$0</p> <p>C. Total value under protest or not certified. Add A and B. \$0</p>	
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 prior year for homeowners age 65 or older or disabled, use this step.	\$213,253,903
19.	2009 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$2,264,053,248
20.	Total 2009 taxable value of properties in territory annexed after January 1, 2007. Include both real and personal property. Enter the 2009 value of property in territory annexed.	\$0
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.	\$25,465,482
22.	Total adjustments to the 2009 taxable value. Add lines 20 and 21.	\$25,465,482
23.	2009 adjusted taxable value. Subtract line 22 from line 19.	\$2,238,587,766
24.	2009 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.5842/\$100

2009 Effective Tax Rate Worksheet (continued)
POLK COUNTY - General Fund

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.					
	Fund Name General Fund	<table border="0"> <tr> <td style="text-align: right;">Tax Rate</td> <td></td> </tr> <tr> <td style="text-align: right;">0.5842</td> <td style="text-align: right;">\$0.5842/\$100</td> </tr> </table>	Tax Rate		0.5842	\$0.5842/\$100
Tax Rate						
0.5842	\$0.5842/\$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 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.

2009 Rollback Tax Rate Worksheet

POLK COUNTY - General Fund

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

26.	2008 maintenance and operations (M&O) tax rate.	\$0.477800/\$100
27.	2008 adjusted taxable value. Enter the amount from line 11.	\$2,072,965,748
28.	<p>2008 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$9,904,630</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2008. Enter amount from full year's sales tax revenue spent for M&O in 2007 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. + \$1,920,726</p> <p>C. Counties: 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." + \$126,338</p> <p>D. Transferring function: 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." +/- \$0</p> <p>E. Taxes refunded for years preceding tax year 2008: Enter the amount of M&O 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. + \$50,805</p> <p>F. Enhanced indigent health care expenditures: 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. + \$0</p>	

2009 Rollback Tax Rate Worksheet (continued)
POLK COUNTY - General Fund

28. (cont.)	<p>G. Taxes in tax increment financing (TIF): 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</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p>	\$12,002,499
29.	<p>2009 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$2,238,587,766
30.	<p>2009 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.5361/\$100
31.	<p>2009 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.5789/\$100
32.	<p>Total 2009 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 M&O expenses.</p> <p>Debt 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 (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.</p>	\$3,626,066
33.	<p>Certified 2008 excess debt collections. Enter the amount certified by the collector.</p>	\$0
34.	<p>Adjusted 2009 debt. Subtract line 33 from line 32.</p>	\$3,626,066
35.	<p>Certified 2009 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	95.000000%
36.	<p>2009 debt adjusted for collections. Divide line 34 by line 35.</p>	\$3,816,912
37.	<p>2009 total taxable value. Enter the amount on line 19.</p>	\$2,264,053,248
38.	<p>2009 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.1685/\$100
39.	<p>2009 rollback tax rate. Add lines 31 and 38.</p>	\$0.7474/\$100

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Additional Sales Tax Rate Worksheet

POLK COUNTY - General Fund

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41.	Units that adopted the sales tax in August or November 2008, or in January or May 2009. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2008, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2008, OR IN JANUARY OR MAY 2009. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2008. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,920,726
43.	2009 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$2,264,053,248
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0848/\$100
45.	2009 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.5842/\$100
46.	<p>2009 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2008, OR IN JANUARY OR MAY 2009. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2008. Enter line 46, do not subtract.</p>	\$0.5842/\$100
47.	2009 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7474/\$100
48.	2009 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.6626/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
POLK COUNTY - General Fund**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2009 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$2,264,053,248
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2009 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.6626/\$100

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2009 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: POLK COUNTY

Date: 08/05/2009

General Fund

1.2008 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$2,087,345,086
2.2008 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.627700
3. Taxes refunded for years preceding tax year 2008. Enter line 13 of the Effective Tax Rate Worksheet.	\$67,739