

CITY OF DAYTON

2022 Tax Rate Calculation Worksheet

Line #	Description	Value
1	2021 total taxable value	\$983,366,485
2	2021 tax ceilings	\$65,416,836
3	Preliminary 2021 adjusted taxable value	\$917,949,649
4	2021 total adopted tax rate	0.666900000
5	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value	\$0
	<i>A</i> Original 2021 ARB values	\$0
	<i>B</i> 2021 values resulting from final court decisions	\$0
	<i>C</i> 2021 value loss	\$0
6	2021 taxable value subject to an appeal under Chapter 42 as of July 25	\$0
	<i>A</i> 2021 ARB Certified value	\$0
	<i>B</i> 2021 disputed value	\$0
	<i>C</i> 2021 undisputed value	\$0
7	2021 Chapter 42 related adjusted values.	\$0
8	2021 taxable value, adjusted for actual and potential court-ordered adjustments.	\$917,949,649
9	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021	\$0
10	2021 taxable value lost because property first qualified for an exemption in 2022	\$6,042,608
	<i>A</i> Absolute exemptions	\$380,350
	<i>B</i> Partial exemptions	\$5,662,258
	<i>C</i> Value loss	\$6,042,608
11	2021 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 2022	\$243,331
	2021 market value	\$244,421



8/15/22

Line #	Description	Value
	<i>B</i> 2022 productivity or special appraised value	\$1,090
	<i>C</i> Value loss	\$243,331
12	Total adjustments for lost value.	\$6,285,939
13	2021 captured value of property in a TIF.	\$0
14	2021 total value.	\$911,663,710
15	Adjusted 2021 total levy.	\$6,079,885
16	Taxes refunded for years preceding tax year 2021	\$16,397
17	Adjusted 2021 levy with refunds and TIF adjustment.	\$6,096,282
18	Total 2022 taxable value on the 2022 certified appraisal roll today.	\$1,211,792,872
	<i>A</i> Certified values	\$1,211,792,872
	<i>B</i> Counties	\$0
	<i>C</i> Pollution control exemption	\$0
	<i>D</i> Tax increment financing	\$0
	<i>E</i> Total 2022 value	\$1,211,792,872
19	Total value of properties under protest or not included on certified appraisal roll	\$7,852,392
	<i>A</i> 2022 taxable value of properties under protest	\$7,852,392
	<i>B</i> 2022 value of properties not under protest or included on certified appraisal roll	\$0
	<i>C</i> Total value under protest or not certified	\$7,852,392
20	2022 tax ceilings	\$73,652,591
21	2022 total taxable value	\$1,145,992,673
22	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021	\$0
23	Total 2022 taxable value of new improvements and new personal property located in new improvements	\$16,047,288
24	Total adjustments to the 2022 taxable value	\$16,047,288

Line #	Description	Value
25	2022 adjusted taxable value	\$1,129,945,385
26	2022 NNR tax rate	0.539520058
27	COUNTIES ONLY	0.539520058

2022 Voter Approval Worksheet

Line #	Description	Value
28	2021 maintenance and operations (M&O) tax rate	0.409700000
29	2021 taxable value, adjusted for actual and potential court-ordered adjustments	\$917,949,649
30	Total 2021 (M&O) Levy	\$3,760,840
31	Adjusted 2021 levy for calculating NNR (M&O) rate	\$3,777,238
<i>A</i>	(M&O) Taxes refunded for years preceding tax year 2021	\$16,398
<i>B</i>	2021 Taxes in TIF	\$0
<i>C</i>	2021 transferred function.	\$0
<i>D</i>	2021 M&O levy adjustments.	\$16,398
<i>E</i>	Add Line 30 to 31D.	\$3,777,238
32	2022 adjusted taxable value	\$1,129,945,385
33	2022 NNR M&O rate (unadjusted)	0.334285006
34	Rate Adjustment for state criminal justice mandate.	0.000000000
<i>A</i>	2022 state criminal justice mandate	\$0
<i>B</i>	2021 State criminal justice mandate	\$0
<i>C</i>	Subtract B from A and divide by line 32 and multiply by \$100	0.000000000
<i>D</i>	Enter the rate calculated in C. If not applicable, enter 0.	0.000000000
35	Rate Adjustment for indigent health care expeditures. Enter the rate calculated in C. If not applicable , enter 0.	0.000000000
<i>A</i>	2022 indigent health care expeditures	\$0
<i>B</i>	2021 indigent health care expeditures	\$0
<i>C</i>	Subtract B from A and divide by line 32 and multiply by \$100	0.000000000
<i>D</i>	Enter the rate calculated in C. If not applicable, enter 0.	0.000000000
36	Rate Adjustment for county indigent defense compensation.	0.000000000

Line #	Description	Value
<i>A</i>	2022 indigent defense compensation	\$0
<i>B</i>	2021 indigent defense compensation	\$0
<i>C</i>	Subtract B from A and divide by line 32 and multiply by \$100	0.00000000
<i>D</i>	Multiply B by .05 and divide by line 32 and multiply by \$100	0.00000000
<i>E</i>	Enter the lesser of C and D. If not applicable, enter 0	0.00000000
37	Rate Adjustment for county hospital expenditures. Enter the lesser of C and D. If not applicable, enter 0.	0.00000000
<i>A</i>	2022 eligible county hospital expenditures	\$0
<i>B</i>	2021 eligible county hospital expenditures	\$0
<i>C</i>	Subtract B from A and divide by line 32 and multiply by \$100	0.00000000
<i>D</i>	Multiply B by .08 and divide by line 32 and multiply by \$100	0.00000000
<i>E</i>	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	0.00000000
38	Rate adjustment for defunding municipality.	0.00000000
<i>A</i>	Amount appropriated for public safety in 2021.	\$0
<i>B</i>	Expenditures for public safety in 2021.	\$0
<i>C</i>	Subtract B from A and divide by line 32 and multiply by \$100	0.00000000
<i>D</i>	Enter the rate calculated in C. If not applicable, enter 0.	0.00000000
39	Adjusted 2022 NNR (M&O) rate	0.334285006
40	Adjustment for 2021 sales tax specifically to reduce property values.	0.334285006
<i>A</i>	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$0
<i>B</i>	Subtract B from A and divide by line 32 and multiply by \$100	0.00000000
<i>C</i>	Add Line 40B to Line 39.	0.334285006
41	2022 voter-approval (M&O) rate	0.345984981

Line #	Description	Value
	<i>A</i> If this is a SPECIAL UNIT Enter the rate 1.08, for OTHER UNITS enter 1.035	1.035000000
D41	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration.	0.000000000
	<i>A</i> Check the box if the tax unit qualifies under this scenario.	0
42	Total 2022 debt to be paid with property taxes and additional sales tax revenue	\$3,641,321
	<i>A</i> Debt amount	\$4,751,321
	<i>B</i> Unencumbered fund amount used to reduce total debt	\$1,100,000
	<i>C</i> Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
	<i>D</i> Amount paid from other resources	\$10,000
	<i>E</i> Adjusted debt	\$3,641,321
43	Certified 2021 excess debt collections	\$0
44	Adjusted 2022 debt	\$3,641,321
45	2022 anticipated collection rate	100%
	<i>A</i> Enter the 2022 Anticipated collection rate certified by the collector	100%
	<i>B</i> Enter the 2021 actual collection rate	97.16%
	<i>C</i> Enter the 2020 actual collection rate	97.36%
	<i>D</i> Enter the 2019 actual collection rate	97.43%
	<i>E</i> 2022 anticipated collection rate	100%
46	2022 debt adjusted for collections	\$3,641,321
47	2022 total taxable value	\$1,145,992,673
48	2022 debt rate	0.317743829
49	2022 voter-approval tax rate	0.663728810
D49	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.	0.000000000
50	COUNTIES ONLY	0.663728810

2022 Additional Sales Tax Rate Worksheet

Line #	Description	Value
51	Taxable Sales	\$0
52	Estimated sales tax revenue	\$0
53	2022 total taxable value	\$1,145,992,673
54	Sales tax adjustment rate	0.000000000
55	2022 effective tax rate, unadjusted for sales tax	0.539520058
56	2022 NNR tax rate, adjusted for sales tax	0.000000000
57	2022 voter-approval tax rate unadjusted for sales tax	0.663728810
58	2022 voter-approval tax rate, adjusted for sales tax	0.663728810

2022 Voter-Approval for Pollution Control Worksheet

Line #	Description	Value
59	Certified expenses from the Texas Commission on Environmental Quality (TCEQ)	\$0
60	2022 total taxable value	\$1,145,992,673
61	Additional rate for pollution control	0.000000000
62	2022 voter-approval tax rate, adjusted for pollution control	0.663728810

2022 Voter-Approval Tax Rate Adjustment for Unused Increment Rate

Line #	Description	Value
63	2021 Unused Increment Rate	0.00000000
64	2020 Unused Increment Rate	0.00000000
65	2019 Unused Increment Rate	0.00000000
66	2022 Unused Increment Rate	0.00000000
67	2022 voter-approval tax rate, adjusted for unused increment rate	0.663728810

2022 DeMinimis Rate Worksheet

Line #	Description	Value
68	Adjusted 2022 NNR MO tax rate	0.334285006
69	2022 Total Taxable Value	\$1,145,992,673
70	Rate necessary to impose \$ 500,000 in taxes.	0.043630296
71	2022 Debt Rate	0.317743829
72	De minimis rate	0.695659131

2022 Emergency Revenue Rate Worksheet

Line #	Description	Value
73	2021 adopted tax rate	0.666900000
74	Adjusted 2021 voter-approval tax rate	0.000000000
75	Increase in 2021 tax rate due to disaster	-0.666900000
76	Adjusted 2021 taxable value	\$911,663,710
77	Emergency revenue	(\$6,079,885)
78	Adjusted 2022 taxable value	\$1,129,945,385
79	Emergency revenue rate	-0.538068926
80	2022 voter-approval tax rate, adjusted for emergency revenue	0.000000000
<i>A</i>	Line 49	0.663728810
<i>B</i>	Line D49 (Disaster)	0.000000000
<i>C</i>	Line 58 (Adjusted for sales tax)	0.663728810
<i>D</i>	Line 62 (Adjusted for pollution control)	0.663728810
<i>E</i>	Line 67 (Adjusted for unused increment)	0.663728810

Total Tax Rate

Line #	Description	Value
81	No-new-revenue tax rate	0.539520058
82	Voter-approval tax rate	0.663778810
83	De minimis rate	0.695659131

