

## COJ Effective Rate Calculation 2019

1	Prior Year Total Taxable	\$630,301,329
2	Prior Year Taxable Value of OV 65	\$88,874,986
3	Initial Prior Year Adjusted Taxable	\$541,426,343
4	Prior Year Total Rate	\$0.6900
5	Appeals	\$29,040
	A Prior Year ARB Val	\$1,479,040
	B Prior Year Court Decision	\$1,450,000
6	Prior Year Adjusted for Court Decisions	\$541,455,383
7	Prior Year Taxable Val of Property Deannexed	\$0
8	Prior Year Lost Value to New Exempts	\$761,962
	A Prior Year Absolute Ex	\$559,710
	B Current Year Partial Exempts	\$202,252
9	Prior Year Value Lost to New Ag	\$0
	A Prior Year MKT	\$0
	B Current Year Prod	\$0
10	Ttl Adj for Lost Value	\$761,962
11	Prior Year Adjusted Taxable Value	\$540,693,421
12	Prior Year adjusted Taxes	\$3,730,785
13	Prior Year Refunds	\$1,316
14	TIF Taxes Paid in 2015	\$0
15	Prior Year Taxes Adjusted	\$3,732,101
16	Current Year Certified Value	\$703,210,597
	A Certified	\$703,210,597
	B Rolling Stock (County Only)	\$0
	C Pollution Control	\$0
	D TIF	\$0
17	Current Year Under Protest or not Certified	\$871,520
	A Current Year Under Protest	\$871,520
	B Current Year Not on Roll Yet	\$0
18	Current Year Taxable Value of OV 65	\$93,031,849
19	Current Year total Taxable Value	\$611,050,268
20	Current Year Value of Property Annexed	\$0
21	Current Year New Improvements	\$9,869,400
22	Current Year Total Adjustments to Value	\$9,869,400
23	Current Year Adjusted Taxable Value	\$601,180,868
24	Current Year EFFECTIVE TAX RATE	\$0.6208

## COJ Rollback Rate Calculation 2019

26	Prior Year M & O Rate	\$0.52200
27	Prior Year Adjusted Taxable Value	\$540,693,421
28	Prior Year M & O Operations Taxes	\$2,823,415
	<i>A Beginning Taxes</i>	\$2,822,420
	<i>B Sales Tax</i>	\$0
	<i>C Criminal Justice</i>	\$0
	<i>D Transferring of Functions (Neg if Losing Funct.)</i>	\$0
	<i>E Prior Year M &amp; O Taxes Refunded</i>	\$995
	<i>F Indigent Health Care</i>	\$0
	<i>G TIF</i>	\$0
29	Line 23 from above	\$601,180,868
30	Current Year Effective M&O Rate	\$0.4696
31	Current Year Rollback Rate for M & O Rate Cities>>	\$0.5072
32	Curr Yr Adj Debt to be paid from Property Taxes	1,028,670
	<i>A Debt to be Paid</i>	\$1,278,670
	<i>B Unencumbered Funds that will be used to pay down the c</i>	\$250,000
	<i>C Payments from other sources to be applied to the debt ow</i>	\$0
33	Prior Year Excess Debt Collections	\$0
34	Adjusted Current Year Debt	\$1,028,670
35	Current Year Anticipated Collection Rate	100%
36	Current Year Debt Adjusted for Collections	\$1,028,670
37	Current Year Total Taxable Value	\$611,050,268
38	Current Year Debt Rate	\$0.1683
39	Current Year Rollback Rate	0.6756