

2019 Property Tax Rates in Andrews County

This notice concerns 2019 property tax rates for Andrews County. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	GENERAL FUND	FARM TO MARKET/FLOOD CONTROL	SPECIAL ROAD & BRIDGE
Last year's tax rate:			
Last year's operating taxes	\$20,727,517	\$1,884,889	\$937,661
Last year's debt taxes	\$1,313,142	\$0	\$0
Last year's total taxes	\$22,040,659	\$1,884,889	\$937,661
Last year's tax base	\$4,792,489,504	\$4,783,982,540	\$4,783,982,540
Last year's total tax rate	0.4599/\$100	0.0394/\$100	0.0196/\$100
This year's effective tax rate:			
Last year's adjusted taxes (after subtracting taxes on lost property)	\$22,074,072	\$1,890,758	\$943,529
÷ This year's adjusted tax base (after subtracting value of new property)	\$5,225,039,647	\$5,216,984,858	\$5,216,984,858
= This year's effective tax rate for each fund	0.4224/\$100	0.0362/\$100	0.0180/\$100
Total effective tax rate	0.4766/\$100		
This year's rollback tax rate:			
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$20,760,930	\$1,890,758	\$943,529
÷ This year's adjusted tax base	\$5,225,039,647	\$5,216,984,858	\$5,216,984,858
= This year's effective operating rate	0.3973/\$100	0.0362/\$100	0.0180/\$100
× 1.08 = this year's maximum operating rate	0.4290/\$100	0.0390/\$100	0.0194/\$100
+ This year's debt rate	0.0233/\$100	0.0000/\$100	0.0000/\$100
= This year's rollback rate for each fund	0.4523/\$100	0.0390/\$100	0.0194/\$100
This year's total rollback rate	0.5107/\$100		

Statement of Increase/Decrease

If Andrews County adopts a 2019 tax rate equal to the effective tax rate of 0.476600 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 72,011.

Schedule B: 2019 Debt Service: GENERAL FUND

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
County Jail	595,000	614,113	35,000	1,201,113
Total required for 2019 debt service				\$1,236,113
- Amount (if any) paid from funds listed in Schedule A				\$35,000
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2019				\$1,201,113
+ Amount added in anticipation that the unit will collect only 98.00% of its taxes in 2019				\$24,513
= Total Debt Levy				\$1,225,626

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 210 NW 2nd , Andrews, Tx 79714.

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