

# 2010 Property Tax Rates in ANDREWS COUNTY

This notice concerns 2010 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.

	<b>General Fund</b>	<b>Farm-to-Market/Flood Control</b>	<b>Special Road &amp; Bridge</b>
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$13,910,592	\$1,568,810	\$787,757
Last year's debt taxes	\$0	\$0	\$0
Last year's total taxes	\$13,910,592	\$1,568,810	\$787,757
Last year's tax base	\$3,360,046,383	\$3,352,158,337	\$3,352,158,337
Last year's total tax rate	0.414000/\$100	0.046800/\$100	0.023500/\$100
<b>This year's effective tax rate:</b>			
Last year's adjusted taxes (after subtracting taxes on lost property)	\$13,911,731	\$1,568,960	\$787,832
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,960,047,373	\$3,952,598,477	\$3,952,598,477
= This year's effective tax rate for each fund	0.3513/\$100	0.0396/\$100	0.0199/\$100
Total effective tax rate	<b>0.4108/\$100</b>		
<b>This year's rollback tax rate:</b>			
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)	\$13,911,731	\$1,568,960	\$787,832
÷ This year's adjusted tax base	\$3,960,047,373	\$3,952,598,477	\$3,952,598,477
= This year's effective operating rate	0.3513/\$100	0.0396/\$100	0.0199/\$100
× 1.08 = this year's maximum operating rate	0.3794/\$100	0.0427/\$100	0.0214/\$100
+ This year's debt rate	0.0000/\$100	0.0000/\$100	0.0000/\$100
= This year's rollback rate for each fund	0.3794/\$100	0.0427/\$100	0.0214/\$100
This year's total rollback rate	<b>0.4435/\$100</b>		

## Statement of Increase/Decrease

If ANDREWS COUNTY adopts a 2010 tax rate equal to the effective tax rate of 0.4106 per \$100 of value, taxes would increase compared to 2009 taxes by \$ 22,163.

## Schedule A: Unencumbered Fund Balances: General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	10,359,804
Road & Bridge	3,403,639

## Schedule B: 2010 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: NONE*

## Schedule D - State Criminal Justice Mandate (For Counties)

The Andrews Tax County Auditor certifies that Andrews Tax County has spent \$ 0 in the previous 12 months beginning 10/01/2009, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Andrews Tax County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

## Schedule F - Enhanced Indigent Health Care Expenditures

The ANDREWS COUNTY spent \$ 0 from August 1, 2009 to July 31, 2010 on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is 0.

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This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 201 N MAIN ROOM 101, ANDREWS, TX 79714.

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