

# Notice About 2023 Tax Rates

Property Tax Rates in Andrews County. This notice concerns the 2021 property tax rates for Andrews County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.3179/\$100

**This year's voter-approval tax rate:** \$0.3300/\$100

To see the full calculations, please visit [www.andrewscountytax.com](http://www.andrewscountytax.com) for a copy of the Tax Rate Calculation Worksheet.

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## Unencumbered Fund Balances: General Fund

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

Type of Fund	Balance
General Fund	\$18,920,127
Road and Bridge	\$1,853,930

## Current Year Debt Service: General Fund

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming 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
NEW JAIL CONSTRUCTION	\$700,000	\$540,262	\$0	\$1,240,262
Total required for 2023 debt service				\$1,240,262
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2023				\$1,240,262
+ Amount added in anticipation that the taxing unit will collect only 99.5% of its taxes in 2023				\$6,232
= Total Debt Levy				\$1,246,494

## **Voter-Approval Tax Rate Adjustments**

### **Indigent Health Care Compensation Expenditures**

Andrews County spent \$177,906 from July 1, 2022 to June 30, 2023 on indigent health care compensation procedures 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 healthcare expenditures is \$113,353. This increased the voter-approval tax rate by \$0.0011/\$100.

### **Indigent Defense Compensation Expenditures**

Andrews County spent \$281,372 from July 1, 2022 to June 30, 2023 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$238,863 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$42,509. This increased the voter-approval rate by \$0.0001/\$100 to recoup 5% more than the preceding year's expenditures.

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This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by  
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