

## 2011 Property Tax Rates in DeWitt County

This notice concerns the 2011 property tax rates for DeWitt County. It presents information about three tax rates. Last year's tax rate is the actual tax 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 start 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 Fund	Special Road/ Bridge Fund
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$4,079,079	\$497,304	\$476,189
Last year's debt taxes	\$1,081,053	\$0	\$0
Last year's total taxes	\$5,160,132	\$497,304	\$476,189
Last year's tax base	\$942,094,097	\$928,152,296	\$940,899,032
Last year's total tax rate	\$0.54773/\$100	\$0.05358/\$100	\$0.05061/\$100
<b>This year's effective tax rate:</b>			
Last year's adjusted taxes (after subtracting taxes on lost property)	\$5,145,393	\$495,502	\$474,828
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,212,529,552	\$1,201,629,020	\$1,210,318,040
= This year's effective tax rate for each fund	\$0.42435/\$100	\$0.04123/\$100	\$0.03923/\$100
Total effective tax rate	\$0.50481/\$100		
<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 healthcare expenditures)	\$4,067,650	\$495,502	\$474,828
÷ This year's adjusted tax base	\$1,212,529,552	\$1,201,629,020	\$1,210,318,040
=This year's effective operating rate	\$0.33547/\$100	\$0.04124/\$100	\$0.03923/\$100
x <del>1.08</del> =this year's maximum operating rate	\$0.36230/\$100	\$0.04453/\$100	\$0.04236/\$100
+ This year's debt rate	\$0.08903/\$100	\$0.00000/\$100	\$0.00000/\$100
= This year's rollback rate for each fund	\$0.45133/\$100	\$0.04453/\$100	\$0.04236/\$100
This year's total rollback rate	\$0.53822/\$100		

### Statement of Increase/Decrease

If DeWitt County adopts a 2011 tax rate equal to the effective tax rate of \$0.50481 per \$100 of value, taxes would increase compared to 2010 taxes by \$28,555.

### Schedule A: General Fund - Unencumbered Fund Balance

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
Maintenance & Operating	7,444,842
Interest & Sinking	766,537

### Schedule B: General Fund - 2011 Debt Service

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
General Obligation Refunding Bonds Series	180,000	91,366	400	271,766

2010				
Certificate of Obligation Series 2006	430,000	385,591	400	815,991
	0	0	0	0
	0	0	0	0

Total required for 2011 debt service	\$1,087,757
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2011	\$1,087,757
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2011	\$0
= Total debt levy	\$1,087,757

**Schedule A: Farm to Market/Flood Control Fund - Unencumbered Fund Balance**

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.

<b>Type of Property Tax Fund</b>	<b>Balance</b>
	0

**Schedule B: Farm to Market/Flood Control Fund - 2011 Debt Service**

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
	0	0	0	0

Total required for 2011 debt service	\$0
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2011	\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2011	\$0
= Total debt levy	\$0

**Schedule A: Special Road and Bridge Fund - Unencumbered Fund Balance**

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.

<b>Type of Property Tax Fund</b>	<b>Balance</b>
	0

**Schedule B: Special Road and Bridge Fund - 2011 Debt Service**

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
	0	0	0	0

Total required for 2011 debt service	\$0
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2011	\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2011	\$0
= Total debt levy	\$0

inspect a copy of the full calculations at DeWitt County Annex 115 N Gonzales Cuero, Tx.  
Name of person preparing this notice: Susie Dreyer  
Title: Tax Assessor Collector  
Date Prepared: 07/29/2011