

Notice of Effective Tax Rate
(for use by counties)



50-211
(Rev. 07-05/7)

2016 Property Tax Rates in Donley County

This notice concerns 2016 property tax rates for Donley 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 Fund	Special Road/ Bridge Fund
Last year's tax rate:			
Last year's operating taxes	1,030,117.49		0.00
Last year's debt taxes	150,882.79		0.00
Last year's total taxes	1,181,000.28		0.00
Last year's tax base	228,254,075		0
Last year's total tax rate	0.517406 /\$100	/ \$100	0.000000 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	1,074,487.00		
÷ This year's adjusted tax base (after subtracting value of new property)	205,732,128		
= This year's effective tax rate for each fund	0.522274 /\$100	/ \$100	/ \$100
Total effective tax rate	<u>0.663547</u> /\$100		
<i>(Maximum rate unless unit publishes notices and holds hearings.)</i>			

In the first year a county collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

- Sales tax adjustment rate	0 /\$100
= Effective tax rate	0.522274 /\$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)	937,212		
÷ This year's adjusted tax base	205,732,128		
= This year's effective rate	0.455549 /\$100	/ \$100	/ \$100
x 1.08 = this year's maximum operating rate	0.491992 /\$100	/ \$100	/ \$100
+ This year's debt rate	0.076270 /\$100	/ \$100	/ \$100
= This year's rollback rate for each fund	0.568262 /\$100	/ \$100	/ \$100
This year's total rollback rate	<u>0.720936</u> /\$100		

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0 /\$100
= Rollback tax rate	0.000000 /\$100

For a county with additional rollback rate for pollution control, insert the following lines:

+ Additional rollback rate for	0 /\$100
= Rollback tax rate	0.000000 /\$100

Notice of Effective Tax Rate
(for use by most taxing units)



50-212
(Rev. 07-05/7)

2016 Property Tax Rates in Donley County Special

This notice concerns 2016 property tax rates for Donley County Special.

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~~ *County Special*

Last year's tax rate:

Last year's operating taxes	315,940.57
Last year's debt taxes	0.00
Last year's total taxes	315,940.57
Last year's tax base	225,671,838
Last year's total tax rate	0.140000 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	288,929.05
÷ This year's adjusted tax base (after subtracting value of new property)	204,518,064
= This year's effective tax rate	0.141273 /\$100

(Maximum rate unless unit publishes notices and holds hearings.)

In the first year a county collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

- Sales tax adjustment rate	0 /\$100
= Effective tax rate	0.141416 /\$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)	288,929
÷ This year's adjusted tax base	204,518,064
= This year's effective rate	0.141273 /\$100
x 1.08 = this year's maximum operating rate	0.152574 /\$100
+ This year's debt rate	0 /\$100
= This year's total rollback rate	0.152574 /\$100

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0 /\$100
= Rollback tax rate	0.152729 /\$100

For a county with additional rollback rate for pollution control, insert the following lines:

+ Additional rollback rate for	0 /\$100
= Rollback tax rate	0.152729 /\$100

EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: DC Donley County

1. 2015 Total Taxable Value	228,254,075
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2015 Taxable value of over-65/Disabled Homesteads with tax Ceiling	20,437,777
3. Preliminary 2015 Adjusted tax value	207,816,298
4. 2015 Total Tax Rate	0.517406 / \$100
5. 2015 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2015 Original ARB Value	0
5B. 2015 Values resulting from court decisions	0
5C. 2015 Value Loss	0
6. 2015 Taxable value, adjusted for court ordered reductions	207,816,298
7. 2015 Taxable value of property in Territory Deannexed After Jan 1, 2015	0
8. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2016.	
8A. Absolute Exemptions. Use 2015 Market Value	0
8B. Partial Exemptions. 2016 exemption amount or 2016 percent exemption times 2015 value.	0
8C. Value Loss	0
9. 2015 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2015 Market Value	0
9B. 2016 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	0
11. 2015 Adjusted Taxable Value	207,816,298
12. 2015 Adjusted Taxes	1,075,253.99
13. Taxes Refunded For Years Preceeding Tax Year 2015	0
14. Taxes in tax increment financing for tax year 2015	0
15. 2015 Adjusted taxes with refunds	1,075,253.99
16. TOTAL 2016 TAXABLE VALUE ON THE 2016 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	227,808,429
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2016 value.	227,808,429
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2016 Taxable Value of properties under protest.	0
17B. 2016 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	20,786,096
19. 2016 Total Taxable Value	207,022,333
20. 2016 Total Taxable Value of properties annexed after Jan 2015	0
21. 2016 Total Taxable value of new improvements and new personal property	79,438
22. Total adjustments to 2016 taxable value	79,438
23. 2016 Adjusted Taxable value	206,942,895
24. 2016 Effective Tax Rate	0.519589 / \$100
25. Counties Only: Total of All 2016 Effective Tax Rate	/ \$100
<u>2016 ROLLBACK TAX RATE WORKSHEET</u>	
26. 2015 Maintenance And Operations Tax Rate	0.451303 / \$100
27. 2015 Adjusted Taxable Value	207,816,298
28. 2015 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	937,881
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2015	0

EFFECTIVE TAX RATE WORKSHEET FOR 2016

Jurisdiction: DC Donley County

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	937,881
29. 2016 ADJUSTED TAXABLE VALUE	206,942,895
30. 2016 Effective Rollback Maintenance And Operations Rate	0.453207 / \$100
31. 2016 Rollback Maintenance And Operations Rate	0.489463 / \$100
32. Debt to be paid with 2016 property taxes and sales tax revenue	140,000.00
33. 2015 Certified excess debt collection	0.00
34. Adjusted 2016 debt	140,000.00
35. Certified 2016 anticipated collection Rate Percent	98 %
36. 2016 Debt adjusted for collection	142,857.14
37. 2016 Total taxable value	207,022,333
38. 2016 Debt Tax Rate	0.069005 / \$100
39. 2016 Rollback Tax Rate	0.558468 / \$100
40. Counties Only: 2016 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2016 Total Taxable value	207,022,333
44. Sales tax adjustment rate	0 / \$100
45. 2016 Effective Tax Rate, unadjusted For Sales Tax	0.519589 / \$100
46. 2016 Effective Tax Rate adjusted For Sales Tax	0.519589 / \$100
47. 2016 Rollback Tax Rate, unadjusted For Sales Tax	0.558468 / \$100
48. 2016 Rollback tax rate adjusted for sales tax	0.558468 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2016 Total Taxable value	207,022,333
51. Additional rate for For Pollution Control	0 / \$100
52. 2016 Rollback tax rate adjusted for Pollution Control	0.558468 / \$100