



# Statement of Increase/Decrease

## Property Tax Form 50-179

If \_\_\_\_\_ adopts a \_\_\_\_\_ tax rate equal to the effective tax rate of \$ \_\_\_\_\_ per  
(name of taxing unit) (current year) (unit's effective tax rate)  
 \$100 of value, taxes would \_\_\_\_\_ compared to \_\_\_\_\_ taxes by \$ \_\_\_\_\_.  
(increase or decrease) (previous year) (amount of increase or decrease)

### Schedule A – Unencumbered Fund Balances

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  |
|---------------------------|----------|
|                           | \$ _____ |

### Schedule B – Current Year 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 |
|---------------------|--|---|--------------------------|---------------|
|                     | \$ _____   | \$ _____                                | \$ _____                 | \$ _____      |

*(expand as needed)*

|  |          |
|--|----------|
| Total required for _____ debt service<br><small>(current year)</small>   | \$ _____ |
| – Amount (if any) paid from funds listed in Schedule A   | \$ _____ |
| – Amount (if any) paid from other resources  | \$ _____ |
| – Excess collections last year   | \$ _____ |
| = Total to be paid from taxes in _____<br><small>(current year)</small>  | \$ _____ |
| + Amount added in anticipation that the unit will collect<br><br>only _____ % of its taxes in _____<br><small>(current year)</small> | \$ _____ |
| = Total Debt Levy  | \$ _____ |

### Schedule C – Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ \_\_\_\_\_ in additional sales and use tax revenues.  
(amount)

**For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

**Schedule D – State Criminal Justice Mandate (For Counties)**

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has spent  
(county name) (county name)  
 \$ \_\_\_\_\_ in the previous 12 months beginning \_\_\_\_\_, \_\_\_\_\_, for the maintenance and operations  
(amount) (date)  
 cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has  
(county name)  
 provided information on these costs, minus the state revenues received for reimbursement of such costs.

**Schedule E – Transfer of Department, Function or Activity**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from \_\_\_\_\_ to  
(name of taxing unit discontinuing the function) (amount spent in the preceding 12 months before the rate calculations) (beginning date)  
 \_\_\_\_\_ on the \_\_\_\_\_. The \_\_\_\_\_ operates this  
(ending date) (name of discontinuing function) (name of taxing unit receiving the function)  
 function in all or a majority of the \_\_\_\_\_.  
(name of taxing unit discontinuing the function)

*[Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.]*

**Schedule F – Enhanced Indigent Health Care Expenditures**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_  
(name of taxing unit) (amount) (beginning date) (ending date)  
 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 \$ \_\_\_\_\_.  
(amount of increase)

This notice contains a summary of actual effective and rollback tax rates' calculations.  
 You can inspect a copy of the full calculations at:

Insert address \_\_\_\_\_

Name of person preparing this notice \_\_\_\_\_

Title \_\_\_\_\_

Date prepared \_\_\_\_\_