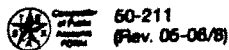


**Notice of Effective Tax Rate**  
(for use by counties)



60-211  
(Rev. 06-06/8)

2010 **Property Tax Rates in** Leon County

This notice concerns 2010 property tax rates for Leon 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 in Market/ Flood Control Fund	Special Road/ Bridge Fund
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$ 8,477,822	\$	\$
Last year's debt taxes	\$	\$	\$
Last year's total taxes	\$	\$	\$
Last year's tax base	\$ 2,029,303,794	\$	\$
Last year's total tax rate	\$ .41777 /\$100	\$ /\$100	\$ /\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 8,478,796	\$	\$
+ This year's adjusted tax base (after subtracting value of new property)	\$ 1,954,286,875	\$	\$
= This year's effective tax rate for each fund	\$ .433856 /\$100	\$ /\$100	\$ /\$100
Total effective tax rate	\$ .433856 /\$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	\$ /\$100
= Effective tax rate	\$ /\$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)	\$ 9,478,796	\$	\$
+ This year's adjusted tax base	\$ 1,954,286,875	\$	\$
= This year's effective rate	\$ .485925 /\$100	\$ /\$100	\$ /\$100
x 1.06 = this year's maximum operating rate	\$ .523827 /\$100	\$ /\$100	\$ /\$100
+ This year's debt rate	\$ 0 /\$100	\$ /\$100	\$ /\$100
= This year's rollback rate for each fund	\$ .523827 /\$100	\$ /\$100	\$ /\$100
This year's total rollback rate	\$ .523827 /\$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	\$ .061111 /\$100
= Rollback tax rate	\$ .462716 /\$100

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

+ Additional rollback rate for pollution control	\$ /\$100
= Rollback tax rate	\$ /\$100



# Statement of Increase/Decrease

Property Tax  
Form 50-179

If Leon County (name of taxing unit) adopts a 2010 tax rate equal to the effective tax rate of \$ .433856 (unit's effective tax rate) per \$100 of value, taxes would increase (increase or decrease) compared to 2009 taxes by \$ 101,784 (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
ALL FUNDS	\$ 6,075,864.57

## Schedule B - 2010 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
	\$	\$	\$	\$
<i>(expand as needed)</i>				
Total required for 2010 debt service		\$ 0		0
- Amount (if any) paid from funds listed in Schedule A		\$ 0		0
- Amount (if any) paid from other resources		\$ 0		0
- Excess collections last year		\$ 0		0
= Total to be paid from taxes in 2010		\$ 0		0
+ Amount added in anticipation that the unit will collect				
only _____ % of its taxes in 2010		\$ 0		0
= Total Debt Levy		\$ 0		0

## 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 \$ 1,000,000 (amount) in additional sales and use tax revenues.

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.



Statement of Increase/Decrease

Schedule D - State Criminal Justice Mandate (For Counties)

The Leon County Auditor certifies that Leon County has spent \$ -0- in the previous 12 months beginning July 1, 2009, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Leon County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

Schedule E - Transfer of Department, Function or Activity

The [name of taxing unit discontinuing the function] spent \$ [amount spent in the preceding 12 months before the rate calculations] from [beginning date] to [ending date] on the [name of discontinuing function]. The [name of taxing unit receiving the function] operates this 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 [name of taxing unit] spent \$ [amount] from [beginning date] to [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 Leon County Tax Office
Name of person preparing this notice Louise Wilson
Title Tax Assessor-Collector
Date prepared August 3, 2010

**Notice of Effective Tax Rate**  
(for use by counties)



50-211  
(Rev. 05-06/8)

**2009 Property Tax Rates in Leon County**

This notice concerns 2009 property tax rates for Leon 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
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$ 9,858,436	\$	\$
Last year's debt taxes	\$	\$	\$
Last year's total taxes	\$	\$	\$
Last year's tax base	\$ 2,359,776,187	\$	\$
Last year's total tax rate	\$ .41777 /\$100	\$ /\$100	\$ /\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 9,860,255	\$	\$
÷ This year's adjusted tax base (after subtracting value of new property)	\$ 1,967,669,252	\$	\$
= This year's effective tax rate for each fund	\$ .501113 /\$100	\$ /\$100	\$ /\$100
Total effective tax rate	\$ .501113 /\$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	\$ /\$100
= Effective tax rate	\$ /\$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)	\$ 11,134,080	\$	\$
÷ This year's adjusted tax base	\$ 1,967,669,252	\$	\$
= This year's effective rate	\$ .565851 /\$100	\$ /\$100	\$ /\$100
× 1.08 = this year's maximum operating rate	\$ .611119 /\$100	\$ /\$100	\$ /\$100
+ This year's debt rate	\$ 0 /\$100	\$ /\$100	\$ /\$100
= This year's rollback rate for each fund	\$ .611119 /\$100	\$ /\$100	\$ /\$100
This year's total rollback rate	\$ .611119 /\$100		

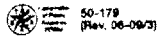
*A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:*

- Sales tax adjustment rate	\$ .065622 /\$100
= Rollback tax rate	\$ .545497 /\$100

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

+ Additional rollback rate for pollution control	\$ /\$100
= Rollback tax rate	\$ /\$100

APPENDIX 9:



**Statement of Increase/Decrease**

If Leon County adopts a 2009 tax rate equal to the effective tax rate of \$ .501113 per \$100 of value, taxes would increase compared to 2008 taxes by \$ 81,101.

**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
All Funds	4,128,913.45

**Schedule B – 2009 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
	\$	\$	\$	\$
<i>(expand as needed)</i>				
Total required for 2009 debt service		\$		0
- Amount (if any) paid from funds listed in Schedule A		\$		0
- Amount (if any) paid from other resources		\$		0
- Excess collections last year		\$		0
= Total to be paid from taxes in 2009		\$		0
Amount added in anticipation that the unit will collect only _____ % of its taxes in 2009		\$		0
= Total Debt Levy		\$		0

**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 \$ 1,273,825.32 in additional sales and use tax revenues. 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 Leon County Auditor certifies that Leon County has spent \$ 0 in the previous 12 months beginning \_\_\_\_\_, \_\_\_\_\_, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Leon County Sheriff has 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 \_\_\_\_\_ on the \_\_\_\_\_. The \_\_\_\_\_ operates this function in all or a majority of the \_\_\_\_\_. [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 \_\_\_\_\_ 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 \$ \_\_\_\_\_.

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

Name of person preparing this notice Louise Wilson

Title Tax Assessor-Collector

Date prepared August 4, 2009

**Notice of Effective Tax Rate**  
(for use by counties)



50-211  
(Rev. 05-06/8)

2008 **Property Tax Rates in** Leon County

This notice concerns 2008 property tax rates for Leon 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
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$ 7,306,938	\$	\$
Last year's debt taxes	\$	\$	\$
Last year's total taxes	\$	\$	\$
Last year's tax base	\$ 1,749,033,732	\$	\$
Last year's total tax rate	\$ .41777 /\$100	\$ /\$100	\$ /\$100

<b>This year's effective tax rate:</b>			
Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 7,310,545	\$	\$
+ This year's adjusted tax base (after subtracting value of new property)	\$ 2,341,159,354	\$	\$
= This year's effective tax rate for each fund	\$ .312261 /\$100	\$ /\$100	\$ /\$100
Total effective tax rate	\$ .312261 /\$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	\$ /\$100
= Effective tax rate	\$ /\$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 health care expenditures)	\$ 8,624,090	\$	\$
+ This year's adjusted tax base	\$ 2,341,159,354	\$	\$
= This year's effective rate	\$ .368368 /\$100	\$ /\$100	\$ /\$100
x 1.08 = this year's maximum operating rate	\$ .397837 /\$100	\$ /\$100	\$ /\$100
+ This year's debt rate	\$ 0 /\$100	\$ /\$100	\$ /\$100
= This year's rollback rate for each fund	\$ .397837 /\$100	\$ /\$100	\$ /\$100
This year's total rollback rate	\$ .397837 /\$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	\$ .059314 /\$100
= Rollback tax rate	\$ .338523 /\$100

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

+ Additional rollback rate for pollution control	\$ /\$100
= Rollback tax rate	\$ /\$100

# Statement of Increase/Decrease

If LEON adopts a 2008 tax rate equal to the effective tax rate of \$ 37,725 per \$100 of value, taxes would increase compared to 2007 taxes by \$ .312261

## 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

ALL FUNDS

3,075,864.57

## Schedule B - 2008 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
	\$	\$	\$	\$
<i>(expand as needed)</i>				
Total required for 2008 debt service				
- Amount (if any) paid from funds listed in Schedule A			\$ 0	
- Amount (if any) paid from other resources			\$ 0	
- Excess collections last year			\$ 0	
= Total to be paid from taxes in 2008			\$ 0	
Amount added in anticipation that the unit will collect only _____ % of its taxes in 2008			\$ 0	
+ Total Debt Levy			\$ 0	

## 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 \$ 1,313,545 in additional sales and use tax revenues. 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 Leon County Auditor certifies that Leon County has spent \$ 0 in the previous 12 months beginning \_\_\_\_\_, \_\_\_\_\_, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Leon County Sheriff has 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 \_\_\_\_\_ on the \_\_\_\_\_. The \_\_\_\_\_ operates this function in all or a majority of the \_\_\_\_\_ [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 \_\_\_\_\_ 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 \$ \_\_\_\_\_

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


Name of person preparing this notice Louise Wilson

Title Tax Assessor-Collector

Date prepared August 4, 2008

# APPENDIX 8:

**Notice of Effective Tax Rate**  
(for use by counties)

 50-211  
(Rev. 05-08/8)

2007 Property Tax Rates in Leon County

This notice concerns 2007 property tax rates for Leon 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
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$ 6,593,839	\$ _____	\$ _____
Last year's debt taxes	\$ _____	\$ _____	\$ _____
Last year's total taxes	\$ _____	\$ _____	\$ _____
Last year's tax base	\$ 157,834,206.3	\$ _____	\$ _____
Last year's total tax rate	\$ .41777 /\$100	\$ _____ /\$100	\$ _____ /\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property) <sup>15</sup>	\$ 6,595,062	\$ (15)	\$ (15)
+ This year's adjusted tax base (after subtracting value of new property) <sup>23</sup>	\$ 173,204,859.4	\$ (23)	\$ (23)
= This year's effective tax rate for each fund <sup>24</sup>	\$ .380766 /\$100	\$ (24) /\$100	\$ (24) /\$100
Total effective tax rate <sup>25</sup>	\$ .380766 /\$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	\$ (44) /\$100
= Effective tax rate	\$ (46) /\$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) <sup>28</sup>	\$ 8,173,828	\$ (28)	\$ (28)
+ This year's adjusted tax base <sup>29</sup>	\$ 173,204,859.4	\$ (29)	\$ (29)
= This year's effective rate <sup>30</sup>	\$ .471916 /\$100	\$ (30) /\$100	\$ (30) /\$100
x 1.08 = this year's maximum operating rate <sup>31</sup>	\$ .509669 /\$100	\$ (31) /\$100	\$ (31) /\$100
+ This year's debt rate <sup>38</sup>	\$ 0 /\$100	\$ (38) /\$100	\$ (38) /\$100
= This year's rollback rate for each fund <sup>39</sup>	\$ .509669 /\$100	\$ (39) /\$100	\$ (39) /\$100
This year's total rollback rate <sup>40</sup>	\$ .509669 /\$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 <sup>44</sup>	\$ .090536 /\$100
= Rollback tax rate <sup>48</sup>	\$ .419133 /\$100

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

+ Additional rollback rate for pollution control <sup>51</sup>	\$ (51) /\$100
= Rollback tax rate <sup>52</sup>	\$ (52) /\$100



# APPENDIX 9:

50-179  
Rev. 07-07/3

## Statement of Increase/Decrease

If LEON COUNTY adopts a 2007 tax rate equal to the effective tax rate of \$ .380766 per \$100 of value, taxes would Increase compared to 2006 taxes by \$ 6,904.

### 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
All Funds	5,101,656.73

### Schedule B - 2007 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
	\$	\$	\$	\$
<i>(expand as needed)</i>				
Total required for 2007 debt service		\$	0.00	
- Amount (if any) paid from funds listed in Schedule A		\$	0.00	
- Amount (if any) paid from other resources		\$	0.00	
- Excess collections last year		\$	0.00	
= Total to be paid from taxes in 2007		\$	0.00	
Amount added in anticipation that the unit will collect only <u>(line 35)</u> % of its taxes in 2007		\$	0.00	
= Total Debt Levy		\$	0.00	

### 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 \$ 1,578,765. in additional sales and use tax revenues. 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 name) County Auditor certifies that (county name) County has spent \$ (amount) in the previous 12 months beginning (date), for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. (county name) County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

### Schedule E - Transfer of Department, Function or Activity

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

Name of person preparing this notice LOUISE WILSON

Title TAX ASSESSOR-COLLECTOR

Date prepared August 7, 2007

**Notice of Effective Tax Rate**  
(for use by counties)



50-211  
(Rev. 05-06/8)

2006

**Property Tax Rates in**

LEON COUNTY

This notice concerns 2006 property tax rates for \_\_\_\_\_.  
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
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$ 5,395,752.	\$ _____	\$ _____
Last year's debt taxes	\$ _____	\$ _____	\$ _____
Last year's total taxes	\$ _____	\$ _____	\$ _____
Last year's tax base	\$ 1,291,538,796	\$ _____	\$ _____
Last year's total tax rate	\$ .417777 /\$100	\$ _____ /\$100	\$ _____ /\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 5,407,207	\$ _____	\$ _____
+ This year's adjusted tax base (after subtracting value of new property)	\$ 1,452,385,969	\$ _____	\$ _____
= This year's effective tax rate for each fund	\$ .372298 /\$100	\$ _____ /\$100	\$ _____ /\$100
Total effective tax rate	\$ .372298 /\$100	\$ _____ /\$100	\$ _____ /\$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	\$ _____ /\$100
= Effective tax rate	\$ _____ /\$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)	\$ 6,484,097	\$ _____	\$ _____
+ This year's adjusted tax base	\$ 1,452,384,969	\$ _____	\$ _____
= This year's effective rate	\$ .446444 /\$100	\$ _____ /\$100	\$ _____ /\$100
x 1.08 = this year's maximum operating rate	\$ .482159 /\$100	\$ _____ /\$100	\$ _____ /\$100
+ This year's debt rate	\$ 0 /\$100	\$ _____ /\$100	\$ _____ /\$100
= This year's rollback rate for each fund	\$ .482159 /\$100	\$ _____ /\$100	\$ _____ /\$100
This year's total rollback rate	\$ .482159 /\$100	\$ _____ /\$100	\$ _____ /\$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	\$ .074209 /\$100
= Rollback tax rate	\$ .407950 /\$100

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

+ Additional rollback rate for pollution control	\$ _____ /\$100
= Rollback tax rate	\$ _____ /\$100

# Statement of Increase/Decrease

If LEON COUNTY adopts a 2006 tax rate equal to the effective tax rate of \$ .372298 per \$100 of value, taxes would increase compared to 2005 taxes by \$ 22,369.

## 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 ALL FUNDS Balance 5,551,656.73

## Schedule B - 2006 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
	\$	\$	\$	\$
<i>(expand as needed)</i>				
Total required for 2006 debt service			\$ 0	
- Amount (if any) paid from funds listed in Schedule A			\$ 0	
- Amount (if any) paid from other resources			\$ 0	
- Excess collections last year			\$ 0	
= Total to be paid from taxes in 2006			\$ 0	
Amount added in anticipation that the unit will collect only _____ % of its taxes in 2006			\$ 0	
= Total Debt Levy			\$ 0	

## 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 \$ 1,088,345 in additional sales and use tax revenues. 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 \$ \_\_\_\_\_ in the previous 12 months beginning \_\_\_\_\_, \_\_\_\_\_, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

## Schedule E - Transfer of Department, Function or Activity

The (name of taxing unit discontinuing the function) spent \$ (amount spent in the preceding 12 months before the rate calculations) from (beginning date) to (ending date) on the (name of discontinuing function). The (name of taxing unit receiving the function) operates this 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 (name of taxing unit) spent \$ (amount) from (beginning date) to (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 TAX OFFICE  
 Name of person preparing this notice LOUISE WILSON  
 Title Tax Assessor-Collector  
 Date prepared August 16, 2006