

2014 Property Tax Rates in COUNTY OF UVALDE

This notice concerns 2014 property tax rates for COUNTY OF UVALDE . 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.

	County General Fund	UVALDE CO. ROAD/FLD
Last year's tax rate:		
Last year's operating taxes	\$5,882,854	\$1,503,292
Last year's debt taxes	\$1,751,650	\$0
Last year's total taxes	\$7,634,504	\$1,503,292
Last year's tax base	\$1,200,582,521	\$1,186,497,466
Last year's total tax rate	0.635900/\$100	0.126700/\$100
 This year's effective tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$7,639,072	\$1,504,471
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,218,591,808	\$1,203,824,139
 = This year's effective tax rate for each fund	 0.626800/\$100	 0.124900/\$100
Total effective tax rate	0.751700/\$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)	\$7,396,301	\$1,504,471
÷ This year's adjusted tax base	\$1,218,591,808	\$1,203,824,139
= This year's effective operating rate	0.606900/\$100	0.124900/\$100
× 1.08 = this year's maximum operating rate	0.655400/\$100	0.134800/\$100

+ This year's debt rate	0.098800/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.754200/\$100	0.134800/\$100
This year's total rollback rate	0.889000/\$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	0.095300/\$100
= Rollback tax rate	0.793600/\$100

Statement of Increase/Decrease

If COUNTY OF UVALDE adopts a 2014 tax rate equal to the effective tax rate of 0.751600 per \$100 of value, taxes would increase compared to 2013 taxes by \$ 194,259.

Schedule A: Unencumbered Fund Balances: County General Fund

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
GENERAL FUND	1,000,000

Schedule A: Unencumbered Fund Balances: UVALDE CO. ROAD/FLD

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
ROAD AND BRIDGE FUND	50,000
FLOOD CONTROL MAINT. FUND	900,000

Schedule B: 2014 Debt Service: UVALDE CO. ROAD/FLD

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
N/A	0	0	0	0
Total required for 2014 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 2014				\$0
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2014				\$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 \$ 1,186,534 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 Uvalde County Appraisal District County Auditor certifies that Uvalde County Appraisal District County has spent \$ 0 in the previous 12 months beginning 07/01/2013, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Uvalde County Appraisal District 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 N/A spent \$ 0 from July 1, 2013 to June 30, 2014 on the N/A. The N/A operates this function in all or a majority of the N/A. Second Year

of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving 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 COUNTY OF UVALDE spent \$ 0 from July 1, 2013 to June 30, 2014 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 0.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at Uvalde Co. Appraisal District 209 N. High St., Uvalde, Tx 78801.
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Date prepared: July 31, 2014