

2009 Property Tax Rates in YOAKUM COUNTY

This notice concerns 2009 property tax rates for YOAKUM 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.

	County General Fund	YOAKUM FC & LR
Last year's tax rate:		
Last year's operating taxes	\$10,852,180	\$1,896,968
Last year's debt taxes	\$1,135,055	\$0
Last year's total taxes	\$11,987,235	\$1,896,968
Last year's tax base	\$4,461,694,557	\$4,458,208,164
Last year's total tax rate	0.268670/\$100	0.042550/\$100
This year's effective tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$12,000,585	\$1,897,208
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,604,970,815	\$3,601,670,970
= This year's effective tax rate for each fund	0.332889/\$100	0.052675/\$100
Total effective tax rate	0.385564/\$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	\$10,864,134	\$1,897,207

criminal justice mandate and/or enhanced indigent health care expenditures)		
÷ This year's adjusted tax base	\$3,604,970,815	\$3,601,670,970
= This year's effective operating rate	0.301365/\$100	0.052675/\$100
× 1.08 = this year's maximum operating rate	0.325474/\$100	0.056889/\$100
+ This year's debt rate	0.031523/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.356997/\$100	0.056889/\$100
This year's total rollback rate	0.413886/\$100	

Statement of Increase/Decrease

If YOAKUM COUNTY adopts a 2009 tax rate equal to the effective tax rate of 0.385564 per \$100 of value, taxes would increase compared to 2008 taxes by \$ 15,513.

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	9,270,537
PERMANENT IMPROVEMENT	491,756
ROAD AND BRIDGE PRECINCTS	3,822,324
JURY	337,632

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at YOAKUM COUNTY COURTHOUSE 625 COWBOY WAY, PLAINS, TX 79355.

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