

Notice About 2023 Tax Rates

(current year)

Property Tax Rates in Dallam County
(taxing unit's name)

This notice concerns the 2023 property tax rates for Dallam County
(current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate \$ 0.298776 /\$100

This year's voter-approval tax rate \$ 0.311535 /\$100

To see the full calculations, please visit www.dallam.org for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	\$2,692,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming 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 on the last page)

Total required for <u>2023</u> debt service.	\$	<u>0</u>
<i>(current year)</i>		
- Amount <i>(if any)</i> paid from funds listed in unencumbered funds	\$	<u>0</u>
- Amount <i>(if any)</i> paid from other resources	\$	<u>0</u>
- Excess collections last year.	\$	<u>0</u>
 = Total to be paid from taxes in <u>2023</u>	\$	<u>0</u>
<i>(current year)</i>		
+ Amount added in anticipation that the taxing unit will collect		
only <u>100.000000</u> % of its taxes in <u>2023</u>	\$	<u>0</u>
<i>(collection rate) (current year)</i>		
= Total Debt Levy	\$	<u>0</u>

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The _____ County Auditor certifies that _____ County has spent \$ _____ *(minus any amount received from state revenue for such costs)* in the previous 12 months 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 the reimbursement of such costs. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Health Care Compensation Expenditures

The _____ spent \$ _____ from July 1 _____ to Jun 30 _____ on indigent health care compensation procedures 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 increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Defense Compensation Expenditures

The _____ spent \$ _____ from July 1 _____ to June 30 _____ to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ _____ for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ _____. This increased the voter-approval rate by \$ _____ /\$100 to recoup _____.

Eligible County Hospital Expenditures

The _____ spent \$ _____ from July 1 _____ to June 30 _____

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the _____

spent \$ _____ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$ _____

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Jami Parr, Tax Assessor/Collector, 8/28/2023

Unencumbered Fund Balances Extended Table

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Table with 2 columns: Type of Fund, Balance (\$)

Current Year Debt Service Extended Table

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Table with 5 columns: 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 (\$)

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ <u>0.309270</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.298776</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.311535</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Dallam County from the same properties in both the 2022 tax year and the 2023 tax year.

(preceding tax year) (current tax year)
(name of taxing unit)

The voter-approval tax rate is the highest tax rate that Dallam County may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Dallam County is proposing to increase property taxes for the 2023 tax year.

(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/11/2023 10:00 AM at The Dallam County Court Room 2nd Floor, 414 Denver Ave., Dalhart, TX.

(date and time)
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Dallam County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioner's Court of Dallam County at their offices or by attending the public hearing mentioned above.

(name of office responsible for administering the election)
(name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: **Wes Ritchey, Carl McCarty, Floyd French, Levi James, Corey Crabtree**

AGAINST the proposal: _____ none _____

PRESENT and not voting: _____ none _____

ABSENT: _____ none _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Dallam County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Dallam County this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.319990	\$0.309270	3.35% decrease
Average homestead taxable value	\$103,529	\$115,059	11.13% increase
Tax on average homestead	\$331	\$355	7.25% increase
Total tax levy on all properties	\$4,258,195	\$4,446,544	4.42% increase

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has spent \$ _____ in the previous 12 months 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 the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____.

This increased the no-new revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Dallam County at (806) 244-2801 or taxac@dallam.org, or visit www.dallam.org for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____.