2015 Property Tax Rates in DALLAM COUNTY

This notice concerns 2015 property tax rates for DALLAM 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
Last year's tax rate:	
Last year's operating taxes	$2,455,093
Last year's debt taxes	$248,304
Last year's total taxes	$2,703,397
Last year's tax base	$628,696,999
Last year's total tax rate	0.430000/$100
This year's effective tax rate:	
Last year's adjusted taxes (after subtracting taxes on lost property)	$2,703,397
÷ This year's adjusted tax base (after subtracting value of new property)	$686,535,790
= This year's effective tax rate for each fund	0.393773/$100
Total effective tax rate	0.393773/$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)	$2,455,093
÷ This year's adjusted tax base	$686,535,790
= This year's effective operating rate	0.357605/$100

× 1.08 = this year's maximum operating rate	0.386213/$100
+ This year's debt rate	0.000000/$100
= This year's rollback rate for each fund	0.386213/$100
This year's total rollback rate	0.386213/$100

Statement of Increase/Decrease

If DALLAM COUNTY adopts a 2015 tax rate equal to the effective tax rate of 0.393773 per $100 of value, taxes would increase compared to 2014 taxes by $ 32,115.

Schedule A: Unencumbered Fund Balances: 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	1,310,000

Schedule D - State Criminal Justice Mandate (For Counties)

The Dallam County Tax Office County Auditor certifies that Dallam County Tax Office County has spent $ 0 in the previous 12 months beginning 10/01/2015, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Dallam County Tax Office County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 115 E 4TH ST, DALHART, TX 79022.
Name of person preparing this notice: KAY HOWELL
Title: TAX ASSESSOR COLLECTOR
Date prepared: August 3, 2015