

## 2012 Property Tax Rates in Zapata County

This notice concerns 2012 property tax rates for Zapata 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	Special Road & Bridge	Farm To Market
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$12,987,469	\$1,493,673	\$1,486
Last year's debt taxes	\$1,978,217	\$0	\$0
Last year's total taxes	\$14,965,686	\$1,493,673	\$1,486
Last year's tax base	\$2,060,642,742	\$2,061,518,224	\$2,093,394,970
Last year's total tax rate	0.726263/\$100	0.072455/\$100	0.000071/\$100
<b>This year's effective tax rate:</b>			
Last year's adjusted taxes (after subtracting taxes on lost property)	\$14,970,485	\$1,494,123	\$1,659
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,708,734,155	\$1,720,646,735	\$1,752,735,097
= This year's effective tax rate for each fund	0.876115/\$100	0.086834/\$100	0.000094/\$100
Total effective tax rate	0.963043/\$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)	\$12,992,268	\$1,494,123	\$1,659
÷ This year's adjusted tax base	\$1,708,734,155	\$1,720,646,735	\$1,752,735,097
= This year's effective operating rate	0.760344/\$100	0.086834/\$100	0.000094/\$100
× 1.08 = this year's maximum	0.821171/\$100	0.093780/\$100	0.000101/\$100

operating rate			
+ This year's debt rate	0.127880/\$100	0.000000/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.949051/\$100	0.093780/\$100	0.000101/\$100
This year's total rollback rate	1.042932/\$100		

## Statement of Increase/Decrease

If Zapata County adopts a 2012 tax rate equal to the effective tax rate of 0.962949 per \$100 of value, taxes would increase compared to 2011 taxes by \$ 140,400.

## 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 Reserved	12,000,000
Special Road & Bridge	2,300,000
Farm To Market	285,000

## Schedule B: 2012 Debt Service: County General Fund

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
Zapata County Refunding Series 2005	655,000	230,856	2,500	888,356
Unlimited Tax Road Bonds, Series 2006	630,000	510,305	2,500	1,142,805
<b>Total required for 2012 debt service</b>				<b>\$2,031,161</b>
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$-33,900
= Total to be paid from taxes in 2012				<b>\$2,065,061</b>
+ Amount added in anticipation that the unit will collect only 94.000000% of its taxes in 2012				\$131,812
<b>= Total Debt Levy</b>				<b>\$2,196,873</b>

## Schedule D - State Criminal Justice Mandate (For Counties)

The Zapata County County Auditor certifies that Zapata County County has spent \$ 0 in the previous 12 months beginning 10/01/2011, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Zapata County County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

## Schedule F - Enhanced Indigent Health Care Expenditures

The Zapata County spent \$ 1,779,500 from October 1, 2011 to September 30, 2012 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 200 E 7TH AVE SUITE 226, ZAPATA, TX 78076.

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