

# NOTICE OF 2015 TAX YEAR PROPOSED PROPERTY TAX RATE FOR DICKENS COUNTY

A tax rate of \$ .72019 per \$100 valuation has been proposed by the governing body of  
DICKENS COUNTY

PROPOSED TAX RATE	\$ <u>.72019</u> per \$100
PRECEDING YEAR'S TAX RATE	\$ <u>.59250</u> per \$100
EFFECTIVE TAX RATE	\$ <u>.737603</u> per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for  
DICKENS COUNTY from the same properties in both the 2014  
tax year and the 2015 tax year.

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

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

For assistance or detailed information about tax calculations, please contact:

REBECCA HANEY

DICKENS COUNTY tax assessor-collector

P.O. BOX 119, Dickens, Texas 79229

806-623-5216

dickenst@caprock-spur.com

www.co.dickens.tx.us

**Notice of Effective Tax Rate**  
(for use by counties)



50-211  
(Rev. 07-05/7)

**2014 Property Tax Rates in DICKENS COUNTY**

This notice concerns 2014 property tax rates for DICKENS 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	Farm to Market/ Flood Control Fund	Special Road/ Bridge Fund
<b>Last year's tax rate:</b>			
Last year's operating taxes	1,444,251.96	477,088.16	
Last year's debt taxes	0.00	0.00	
Last year's total taxes	1,444,251.96	477,088.16	
Last year's tax base	318,040,113	318,058,773	
Last year's total tax rate	0.454110 /\$100	0.150000 /\$100	

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	1,442,120.19	476,384.00	
+ This year's adjusted tax base (after subtracting value of new property)	359,762,120	359,762,120	
= This year's effective tax rate for each	0.400853 /\$100	0.132416 /\$100	
Total effective tax rate	0.533269 /\$100		

(Maximum rate unless unit publishes notices and holds hearings.)

*In the first year a county collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:*

- Sales tax adjustment rate	0 /\$100
= Effective tax rate	0.533269 /\$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)	1,511,021	476,384	
+ This year's adjusted tax base	359,762,120	359,762,120	
= This year's effective rate	0.420005 /\$100	0.132416 /\$100	
x 1.08 = this year's maximum operating	0.453605 /\$100	0.143009 /\$100	
+ This year's debt rate	0 /\$100	0 /\$100	
= This year's rollback rate for each fund	0.453605 /\$100	0.143009 /\$100	
This year's total rollback rate	.596614 /\$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	0.014850 /\$100
= Rollback tax rate	0.581764 /\$100

*For a county with additional rollback rate for pollution control, insert the following lines:*

+ Additional rollback rate for	0 /\$100
= Rollback tax rate	0.581764 /\$100

**Notice of Effective Tax Rate**  
(for use by counties)



50-211  
(Rev. 05-06/8)

2011

**Property Tax Rates in**

Dickens County General Fund/ Road & Bridge

This notice concerns 2011 property tax rates for Dickens County General Fund/ Road & Bridge. 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	Farm to Market/ Flood Control Fund	Special Road/ Bridge Fund
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$ 1,080,762.00	\$	\$ 663,010.00
Last year's debt taxes	\$ 0.00	\$	\$ 0.00
Last year's total taxes	\$ 1,080,762.00	\$	\$ 663,010.00
Last year's tax base	\$ 347,344,368.00	\$	\$ 348,475,770.00
Last year's total tax rate	\$ .31115 /\$100	\$ /\$100	\$ .19028 /\$100

<b>This year's effective tax rate:</b>			
Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 1,080,652.00	\$	\$ 662,942.00
+ This year's adjusted tax base (after subtracting value of new property)	\$ 306,463,790.00	\$	\$ 306,463,790.00
= This year's effective tax rate for each fund	\$ .35261 /\$100	\$ /\$100	\$ .21631 /\$100
Total effective tax rate	\$ .56892 /\$100		
<i>(Maximum rate unless unit publishes notices and holds hearings.)</i>			

*In the first year a county collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:*

- Sales tax adjustment rate	\$ /\$100
= Effective tax rate	\$ /\$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)	\$ 1,088,631.00	\$	\$ 662,942.00
+ This year's adjusted tax base	\$ 306,463,790.00	\$	\$ 306,463,790.00
= This year's effective rate	\$ .35522 /\$100	\$ /\$100	\$ .21631 /\$100
x 1.08 = this year's maximum operating rate	\$ .38363 /\$100	\$ /\$100	\$ .23361 /\$100
+ This year's debt rate	\$ 0 /\$100	\$ /\$100	\$ 0 /\$100
= This year's rollback rate for each fund	\$ .38363 /\$100	\$ /\$100	\$ .23361 /\$100
This year's total rollback rate	\$ /\$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	\$ /\$100
= Rollback tax rate	\$ /\$100

*For a county with additional rollback rate for pollution control, insert the following lines:*

+ Additional rollback rate for pollution control	\$ /\$100
= Rollback tax rate	\$ /\$100



Statement of Increase/Decrease

Schedule D - State Criminal Justice Mandate (For Counties)

The Dickens County Auditor certifies that Dickens County has spent \$ 850.00 in the previous 12 months beginning July 1, 2010, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Dickens 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 [name of taxing unit discontinuing the function] spent \$ [amount spent in the preceding 12 months before the rate calculations] from [beginning date] to [ending date] on the [name of discontinuing function]. The [name of taxing unit receiving the function] operates this function in all or a majority of the [name of taxing unit discontinuing 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 Dickens County General Fund spent \$ 27,288.34 from July 1, 2010 to 06/30/2011 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 \$ 7,129.50.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at:

Insert address 512 Montgomery Street

Dickens, Texas 79229

Name of person preparing this notice Sherry Hill

Title Dickens County Tax Assessor-Collector

Date prepared August 7, 2011