

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 Zapata County last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by Zapata County this year.
(name of taxing unit)

	2021	2022	Change
Total tax rate (per \$100 of value)	0.924026	0.893627	3.28 decrease
Average homestead taxable value	86,123	74,778	13.17 decrease
Tax on average homestead	795	668	15.97 decrease
Total tax levy on all properties	6,645,129	10,532,809	58.5 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 Zapata County Auditor certifies that Zapata County has spent \$ 0 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Zapata County Sheriff has provided Zapata 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 0.000000 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Zapata County spent \$ 531,000 from July 1 2021 to June 30 2022 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 \$ 0. This increased the no-new-revenue maintenance and operations rate by 0.000000 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Zapata County spent \$ 0 from July 1 2021 to June 30 2022 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 \$ 0.

This increased the no-new-revenue maintenance and operations rate by 0.000000 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Zapata County spent \$ 0 from July 1 2021 to June 30 2022 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 \$ 0.

This increased the no-new-revenue maintenance and operations rate by 0.000000 /\$100.

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

For assistance with tax calculations, please contact the tax assessor for Zapata County at (956) 765-9971 or deliam@zapatacountytx.org, or visit www.co.zapata.tx.us 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 _____.

Notice About 2022 Tax Rates

(current year)

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

This notice concerns the 2022 property tax rates for Zapata 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.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate \$ 0.826937 /\$100

This year's voter-approval tax rate \$ 1.130168 /\$100

To see the full calculations, please visit www.co.zapata.tx.us 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	12,053,545
Road and Bridge	209,115
Farm To Market	82,882

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
Unlimited Tax Road Bonds, Series 2017	925,000	123,125	2,500	1,050,625
Limited Tax Ref Bonds, Taxable Series 2013	105,000	24,281	0	129,281
Certificates of Obligation, Series 2019	125,000	47,918	0	172,918
TWDB Water Project Series 2006	494,000	0	0	494,000
Certificates of Obligation, Series 2021	470,000	56,604	2,500	529,104
TWDB Loan Series 2008				320,000
TOTAL				2,695,928

(expand as needed on the last page)

Total required for <u>2022</u> debt service.....	\$ <u>2,695,928.00</u>
<i>(current year)</i>	
- Amount (if any) paid from funds listed in unencumbered funds	\$ <u>-0-</u>
- Amount (if any) paid from other resources	\$ <u>-0-</u>
- Excess collections last year.....	\$ <u>-60,156.00</u>
= Total to be paid from taxes in <u>2022</u>	\$ <u>2,756,084.00</u>
<i>(current year)</i>	
+ Amount added in anticipation that the taxing unit will collect	
only <u>92%</u> % of its taxes in <u>2022</u>	\$ <u>2,585,122.00</u>
<i>(collection rate)</i> <i>(current year)</i>	
= Total Debt Levy	\$ <u>170,962.00</u>

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Zapata County Auditor certifies that Zapata 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. Zapata County Sheriff has provided Zapata 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 Zapata spent \$ _____ from July 1 2021 to Jun 30 2022 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 Zapata County spent \$ _____ from July 1 2021 to June 30 2022 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 _____.

(use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)

Eligible County Hospital Expenditures

The Zapata County spent \$ _____ from July 1 2021 to June 30 2022
(name of taxing unit) (amount) (prior year) (current year)

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the Zapata County
(taxing unit name)

spent \$ _____ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is
 \$ _____. This increased the voter-approval tax rate by _____ /\$100 to recoup _____
(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by DELIA R MENDOZA, Zapata County Tax Assessor Collector, August 10, 2022
(designated individual's name and position) (date)

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.

Type of Fund	Balance (\$)
0	
/	

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).

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 (\$)
	0			
/				