

Statement of Increase/Decrease

Property Tax
Form 50-179

The Dickens Co. General Fund/Road & Bridge adopts a 2010 tax rate equal to the effective tax rate of \$ 44373 per 100 of value, taxes would increase compared to 2009 taxes by \$ 2,507.

(Name of taxing unit) (Unit's effective tax rate) (Amount of increase or decrease)

Schedule A - Unencumbered Fund Balances

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
SAVINGS	\$ 5,695,743.42

Schedule B - 2010 Debt Service

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
MACHINERY	\$ 35,977.95	\$ 722.16	\$ N/A	\$ 36700.11

(expand as needed)

Total required for 2010 debt service \$ _____

- Amount (if any) paid from funds listed in Schedule A \$ _____

- Amount (if any) paid from other resources \$ _____

- Excess collections last year \$ _____

= Total to be paid from taxes in 2010 \$ _____

+ Amount added in anticipation that the unit will collect only _____ % of its taxes in 2010 \$ _____

= Total Debt Levy \$ _____

Schedule D - State Criminal Justice Mandate (For Counties)

The DICKENS County Auditor certifies that DICKENS County has spent \$ 14,800 in the previous 12 months beginning JULY 1, 2009, 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 _____ spent \$ _____ from _____ on the _____ The _____ operates this function in all or a majority of the _____

(Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.)

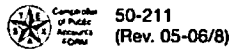
Schedule F - Enhanced Indigent Health Care Expenditures

The DICKENS COUNTY GEN. FUND spent \$ 42,709 from 7/1/2009 to 6/30/2010 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 \$ 22,550.16.

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
Name of person preparing this notice SHERRY HILL
Title DICKENS COUNTY TAX ASSESSOR-COLLECTOR
Date prepared AUGUST 9, 2010

Notice of Effective Tax Rate
(for use by counties)



2010 **Property Tax Rates in** Dickens Co. General Fund/Road & Bridge

This notice concerns 2010 property tax rates for Dickens. 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.

	<u>General Fund</u>	<u>Farm to Market/ Flood Control Fund</u>	<u>Special Road/ Bridge Fund</u>
Last year's tax rate:			
Last year's operating taxes	\$ 962,414.00	\$	\$ 577,472.00
Last year's debt taxes	\$ 0.00	\$	\$ 0.00
Last year's total taxes	\$ 962,414.00	\$	\$ 577,472.00
Last year's tax base	\$ 339,069,194.00	\$	\$ 339,071,106.00
Last year's total tax rate	\$.28384 /\$100	\$ /\$100	\$.17031 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 961,278.00	\$	\$ 576,791.00
÷ This year's adjusted tax base (after subtracting value of new property)	\$ 346,614,000.00	\$	\$ 346,614,000.00
= This year's effective tax rate for each fund	\$.27733 /\$100	\$ /\$100	\$.16640 /\$100
Total effective tax rate	\$.44373 /\$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)	\$ 998,628.00	\$	\$ 576,791.00
÷ This year's adjusted tax base	\$ 346,614,000.00	\$	\$ 346,614,000.00
= This year's effective rate	\$.28811 /\$100	\$ /\$100	\$.16640 /\$100
x 1.08 = this year's maximum operating rate	\$.31115 /\$100	\$ /\$100	\$.17971 /\$100
+ This year's debt rate	\$.00000 /\$100	\$ /\$100	\$.01055 /\$100
= This year's rollback rate for each fund	\$.31115 /\$100	\$ /\$100	\$.19026 /\$100
This year's total rollback rate	\$.50141 /\$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