

# NOTICE OF(2019)TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF HEREFORD

A tax rate of \$ .33 per \$100 valuation has been proposed for adoption by the governing body of CITY OF HEREFORD. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of CITY OF HEREFORD proposes to use revenue attributable to the tax rate increase for the purpose of FUNDING 2020 BUDGET.

PROPOSED TAX RATE	\$ <u>.33</u> per \$100
PRECEDING YEAR'S TAX RATE	\$ <u>.33</u> per \$100
EFFECTIVE TAX RATE	\$ <u>.311</u> per \$100
ROLLBACK TAX RATE	\$ <u>.3358</u> per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF HEREFORD from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that CITY OF HEREFORD may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

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:

DANNY JONES  
CITY OF HEREFORD tax assessor-collector  
140 EAST 3RD  
806-364-0652  
djones@deafsmithcad.org  
www.deafsmithcad.org

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: AUGUST 19TH AT 6:30 PM at CITY HALL, 224 N. LEE AVE. HEREFORD TX 79045  
 Second Hearing: SEPTEMBER 9TH AT 5:00 PM at CITY HALL, 224 N. LEE AVE. HEREFORD TX 79045

# NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR DEAF SMITH COUNTY

A tax rate of \$ .5165 per \$100 valuation has been proposed for adoption by the governing body of DEAF SMITH COUNTY. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of DEAF SMITH COUNTY proposes to use revenue attributable to the tax rate increase for the purpose of FUNDING OF 2020 BUDGET.

PROPOSED TAX RATE	\$ <u>.5165</u> per \$100
PRECEDING YEAR'S TAX RATE	\$ <u>.53</u> per \$100
EFFECTIVE TAX RATE	\$ <u>.4722</u> per \$100
ROLLBACK TAX RATE	\$ <u>.5165</u> per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for DEAF SMITH COUNTY from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that DEAF SMITH COUNTY may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

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:

DANNY JONES

DEAF SMITH COUNTY tax assessor-collector

140 EAST 3RD HEREFORD TX 79045

806-364-0652

djones@deafsmithcad.org

www.deafsmithcad.org

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: AUGUST 13TH AT 9:00 AM at 235 E. 3RD STREET(Commissioner's Court Room)

Second Hearing: AUGUST 27TH AT 9:00 AM at 235 E. 3RD STREET(Commissioner's Court Room)

## 2019 Property Tax Rates in the HEREFORD REGIONAL MEDICAL CENTER Hospital District

This notice concerns 2019 property tax rates for HOSPITAL DISTRICT. 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.

<b>Last year's tax rate:</b>	<b>M&amp;O (Operating taxes)</b>	<b>I&amp;S (Debt Taxes)</b>
Last year's taxes	\$3,159,134	\$1,812,101
Last year's total taxes	\$4,971,235	
Last year's tax base	\$1,443,581,430	\$1,508,073,180
Last year's tax rates for M&O and I&S	0.218840/\$100	0.120160/\$100
<b>Last year's total tax rate</b>	<b>.3390/\$100</b>	

<b>This year's effective tax rate:</b>		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$3,159,133	\$1,812,100
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,615,485,668	\$1,675,946,663
= This year's effective M&O (Operating taxes) and I&S (Debt Taxes) rates	0.1956/\$100	0.10812/\$100
= Total M&O and I&S for this year's effective tax rate	<b>0.3037/\$100</b>	

<b>This year's rollback tax rate:</b>		
Last year's adjusted operating taxes (after subtracting taxes on lost property).	\$3,159,133	
÷ This year's adjusted tax base	\$1,615,485,668	\$1,756,902,105
= This year's effective operating rate	0.1956/\$100	
× 1.08 = this year's maximum operating rate	0.2112/\$100	
+ This year's debt rate		0.10339/\$100
= This year's rollback rate	<b>0.31458/\$100</b>	

**Statement of Increase/Decrease** - If the Hospital District adopts a 2019 tax rate equal to the effective tax rate of 0.3037 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 241,521.

**Schedule A: Unencumbered Fund Balances:** \$0.00

**Schedule B: 2019 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.

Total required for 2019 debt service	\$1,816,425
- Amount (if any) paid from other resources	\$0
= Total Debt Levy	\$1,816,425

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 140 E. 3rd Street, Hereford, TX 79045.

Name of person preparing this notice: Danny Jones, Chief Appraiser, Date prepared: July 29, 2019

# Notice of Public Hearing on Tax Increase

The HOSPITAL DISTRICT will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 3.58 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on September 3, 2019 at 5:30 PM at Hereford Regional Medical Center Board Room.

The second public hearing will be held on September 9, 2019 at 5:30 PM at Hereford Regional Medical Center Board Room.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:	Robert Josserand, Chris Woodard, Mike Schueler, Tanner Black, Tim Burkhalter, Harold McNutt, Mark Collier
AGAINST:	None
PRESENT and not voting:	None
ABSENT:	None

The average taxable value of a residence homestead in HOSPITAL DISTRICT last year was \$90,913. Based on last year's tax rate of \$0.3390 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$308.20.

The average taxable value of a residence homestead in HOSPITAL DISTRICT this year is \$97,820. If the governing body adopts the effective tax rate for this year of \$0.3037 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$297.08.

If the governing body adopts the proposed tax rate of \$0.31458 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$307.72.

Members of the public are encouraged to attend the hearings and express their views.

\* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.  
\*\* "New property" is defined by Section 26.012(17), Tax Code  
\*\*\* "Taxable value" is defined by Section 1.04(10), Tax Code.

# **Notice of Tax Revenue Increase**

The Hereford Regional Medical Center conducted public hearings on September 3rd, 2019 and September 9th, 2019 on a proposal to increase the total tax revenues of the Hereford Regional Medical Center from properties on the tax roll in the preceding year by 3.58 percent.

The total tax revenue raised last year at last year's tax rate of 0.3390 for each \$100 of taxable value was \$4,974,675.

The total tax revenue proposed to be raised this year at the proposed tax rate of 0.31458 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$5,144,912.

The total tax revenue proposed to be raised this year at the proposed tax rate of 0.31458 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$5,399,582.

The Hereford Regional Medical Center Board is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on September 12th, 2019 at 5:30 pm at the Hereford Regional Medical Center Board Room, 540 W. 15<sup>th</sup>, Hereford, TX 79045.

The Hereford Regional Medical Center proposes to use the increase in total tax revenue for the purpose of funding the 2020 budget.

## 2019 Property Tax Rates in AMARILLO COLLEGE

This notice concerns 2019 property tax rates for AMARILLO COLLEGE. 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.

### Last year's tax rate:

Last year's operating taxes	\$765,302
Last year's debt taxes	\$0
Last year's total taxes	\$765,302
Last year's tax base	\$1,530,604,737
Last year's total tax rate	0.05/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$765,323
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,672,313,871
= This year's effective tax rate	0.04576/\$100

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property)	\$765,302
÷ This year's adjusted tax base	\$1,672,313,871
= This year's effective operating rate	0.04576/\$100
× 1.08 = this year's maximum operating rate	0.04942/\$100
+ This year's debt rate	0.00/\$100
= This year's rollback rate	0.04942/\$100

**Statement of Increase/Decrease** - If AMARILLO COLLEGE adopts a 2019 tax rate equal to the effective tax rate of 0.045764 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 35,853.

### Schedule A: Unencumbered Fund Balances:

\$0.00

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 140 E. 3rd Street, Hereford, TX 79045.

Name of person preparing this notice: Danny Jones, Chief Appraiser, Date prepared: July 31, 2019

# Notice of Public Hearing on Tax Increase

The Hereford ISD Board acting in behalf of AMARILLO COLLEGE will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 7.99 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on August 12, 2019 at 6:00 PM at the Board Room of the Hereford I.S.D. Administration Building, 601 N. 25 Mile Avenue, Hereford, TX 79045.

The second public hearing will be held on August 13, 2019 at 7:30 AM at the Board Room of the Hereford I.S.D. Administration Building, 601 N. 25 Mile Avenue, Hereford, TX 79045.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:	Clay McNeeley, Carolyn Waters, Robert de la Cruz, Mike Bryant, David Fanning, Brandi Murillo
AGAINST:	None
PRESENT and not voting:	None
ABSENT:	Bobby Rodriguez

The average taxable value of a residence homestead in the AMARILLO COLLEGE DISTRICT *last year* was \$88,284. Based on last year's tax rate of \$0.05 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$44.14.

The average taxable value of a residence homestead in the AMARILLO COLLEGE DISTRICT *this year* is \$95,241. If the governing body adopts *the effective tax rate* for this year of \$0.04576 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$43.59.

If the governing body adopts *the proposed tax rate* of \$0.04942 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$47.07.

Members of the public are encouraged to attend the hearings and express their views.

# **Notice of Tax Revenue Increase**

**The Hereford ISD Board acting in behalf of AMARILLO COLLEGE conducted public hearings on August 12, 2019 and August 13, 2019 on a proposal to increase the total tax revenues of the AMARILLO COLLEGE from properties on the tax roll in the preceding year by 7.99 percent.**

**The total tax revenue raised last year at last year's tax rate of 0.05 for each \$100 of taxable value was \$765,302.37.**

**The total tax revenue proposed to be raised this year at the proposed tax rate of 0.04942 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$826,457.52.**

**The total tax revenue proposed to be raised this year at the proposed tax rate of 0.04942 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$866,028.83.**

**The Hereford I.S.D School Board / Amarillo College Hinkson Memorial Campus Hereford is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on August 26, 2019 at 6:00 pm at the Board Room of the Hereford ISD Administration Building, 601 N. 25 Mile Avenue, Hereford, TX 79045 at 6:00 PM**



# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The HEREFORD I. S. D. will hold a public meeting at August 26, 2019 at 6:00 PM in the Board Room of the Hereford I.S.D. Administration Building, 601 N. 25 Mile Avenue, Hereford, TX 79045. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited. The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

<b>Maintenance Tax</b>	\$0.9700 /\$100 (Proposed rate for maintenance and operations)
<b>School Debt Service Tax Approved by Local Voters</b>	\$0.1198 /\$100 (Proposed rate to pay bonded indebtedness)

**Comparison of Proposed Budget with Last Year's Budget** The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories

Maintenance and operations	8.9% (increase)
Debt service	100% (increase)
Total expenditures	72.89% (increase)

**Total Appraised Value and Total Taxable Value (as calculated under section 26.04, Tax Code)**

	Preceding Tax Year	Current Tax Year
Total appraised value of all property	\$2,170,269,332	\$2,381,739,418
Total appraised value of new property	\$14,929,033	\$80,071,460
Total taxable value of all property	\$1,303,901,582	\$1,551,196,100
Total taxable value of new property	\$13,103,033	\$80,056,980

**Bonded Indebtedness** Total amount of outstanding and unpaid bonded indebtedness: (Outstanding Principal): \$20,935,000

**Comparison of Proposed Rates with Last Year's Rates**

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.04	\$0.0*	\$1.04	\$3,510	\$4,812
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.0227	\$0.11742*	\$1.14012	\$4,597	\$4,249
Proposed Rate	\$.9700	\$0.1198*	\$1.08980	\$4,455	\$5,536

\* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$89,106	\$99,112
Average Taxable Value of Residences	\$64,019	\$70,862
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.0400	\$1.0898
Taxes Due on Average Residence	\$665.79	\$772.25
Increase (Decrease) in Taxes		\$106.46

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

**Notice of Voter-Approval Rate:** The highest tax rate the district can adopt before requiring voter approval at an election is \$1.0898. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.0898.

**Fund Balances** The following estimated balances will remain at the end of the current fiscal year, and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$10,936,000
Interest & Sinking Fund Balance(s)	\$21,600,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The WALCOTT I. S. D. will hold a public meeting at 12:00 Noon, on August 30, 2019 in the Walcott School, 4275 HWY 214 Hereford, TX 79045. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited. The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

<b>Maintenance Tax</b>	\$0.9700 /\$100 (Proposed rate for maintenance and operations)
<b>School Debt Service Tax Approved by Local Voters</b>	\$0.0954 /\$100 (Proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget:

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	17.77% (increase)
Debt service	.88% (decrease)
Total expenditures	16.2% (increase)

### Total Appraised Value and Total Taxable Value (as calculated under section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value of all property	\$290,090,000	\$295,257,373
Total appraised value of new property	\$168,700	\$416,420
Total taxable value of all property	\$64,435,320	\$68,327,309
Total taxable value of new property	\$149,200	\$251,780

**Bonded Indebtedness** Total amount of outstanding and unpaid bonded indebtedness \$1,252,000 (Outstanding principal).

### Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.8421	\$0.0979*	\$0.9400	\$4,887	\$6,552
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.96224	\$0.09493*	\$1.05717	\$5,685	\$5,708
Proposed Rate	\$0.9700	\$0.0954*	\$1.0654	\$5,622	\$9,639

\* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

### Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$164,030	\$176,744
Average Taxable Value of Residences	\$137,654	\$145,557
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.94	\$1.0654
Taxes Due on Average Residence	\$1,293.94	\$1,550.76
Increase in Taxes		\$256.82

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

**Notice of Voter-Approval Rate:** The highest tax rate the district can adopt before requiring voter approval at an election is **1.0654**. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.0654.

### Fund Balances:

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$295,000
Interest & Sinking Fund Balance(s)	\$647.80

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.