

2010 Property Tax Rates in Walker County

This notice concerns 2010 property tax rates for Walker 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

Last year's tax rate:

Last year's operating taxes	\$11,887,225
Last year's debt taxes	\$617,659
Last year's total taxes	\$12,504,884
Last year's tax base	\$1,895,060,955
Last year's total tax rate	0.577000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$10,924,472
+ This year's adjusted tax base (after subtracting value of new property)	\$1,885,652,492
= This year's effective tax rate for each fund	0.579300/\$100
Total effective tax rate	0.579300/\$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)	\$12,687,872
+ This year's adjusted tax base	\$1,885,652,492
= This year's effective operating rate	0.672800/\$100
× 1.08 = this year's maximum operating rate	0.726600/\$100
+ This year's debt rate	0.030800/\$100
= This year's rollback rate for each fund	0.757400/\$100
This year's total rollback rate	0.757400/\$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	0.119800/\$100
= Rollback tax rate	0.637600/\$100

Statement of Increase/Decrease

If Walker County adopts a 2010 tax rate equal to the effective tax rate of 0.579300 per \$100 of value, taxes would increase compared to 2009 taxes by \$169,510.

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	5,038,049
Debt Service Fund	412,110
Road & Bridge Fund	440,400
Emergency Management Fund	136,716
Weight Station Site Fund	139,093
Legislatively Designated	430,545

Schedule B: 2010 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
Capital Projects	430,000	40,480	0	470,480
Road & Bridge	159,393	12,411	0	171,804
Total required for 2010 debt service				\$642,284
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$49,735
- Excess collections last year				\$0
= Total to be paid from taxes in 2010				\$592,549
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2010				\$0
= Total Debt Levy				\$592,549

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 2,303,787 in additional sales and use tax revenues. For County: The County has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

Schedule D - State Criminal Justice Mandate (For Counties)

The Walker County Auditor certifies that Walker County has spent \$ 0 in the previous 12 months beginning 08/01/2009, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Walker County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1819 Sycamore, Huntsville, TX 77340.
 Name of person preparing this notice: Stacey M. Polseth
 Title: Asst. Chief Appraiser
 Date prepared: August 6, 2010

#33

2010 Effective Tax Rate Worksheet

Walker County - County General Fund

See pages 13 to 16 for an explanation of the effective tax rate.

1. **2009 total taxable value.** Enter the amount of 2009 taxable value on the 2009 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). \$2,227,558,065

2. **2009 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2009 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2009 or prior year for homeowners age 65 or older or disabled, use this step. \$327,755,985

3. **Preliminary 2009 adjusted taxable value.** Subtract line 2 from line 1. \$1,899,802,080

4. **2009 total adopted tax rate.** \$0.577000/\$100

5. **2009 taxable value lost because court appeals of ARB decisions reduced 2009 appraised value.**
 - A. Original 2009 ARB values: \$0
 - B. 2009 values resulting from final court decisions: - \$0
 - C. 2009 value loss. Subtract B from A. \$0

6. **2009 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C. \$1,899,802,080

7. **2009 taxable value of property in territory the unit deannexed after January 1, 2009.** Enter the 2009 value of property in deannexed territory. \$0

8. **2009 taxable value lost because property first qualified for an exemption in 2009.** Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport exemptions or tax abatements.
 - A. Absolute exemptions. Use 2009 market value: \$201,755
 - B. Partial exemptions. 2010 exemption amount or 2010 percentage exemption times 2009 value: + \$3,330,538
 - C. Value loss. Add A and B. \$3,532,293

9. **2009 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2010.** Use only those properties that first qualified in 2010; do not use properties that qualified in 2009.
 - A. 2009 market value: \$1,256,802
 - B. 2010 productivity or special appraised value: - \$47,970
 - C. Value loss. Subtract B from A. \$1,208,832

10. **Total adjustments for lost value.** Add lines 7, 8C and 9C. \$4,741,125

2010 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

11. **2009 adjusted taxable value.** Subtract line 10 from line 6. \$1,895,060,955
12. **Adjusted 2009 taxes.** Multiply line 4 by line 11 and divide by \$100. \$10,934,501
13. **Taxes refunded for years preceding tax year 2009.** Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2009. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2009. This line applies only to tax years preceding tax year 2009. \$3,505
14. **Taxes in tax increment financing (TIF) for tax year 2009.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2010 captured appraised value in Line 16D, enter "0." \$13,534
15. **Adjusted 2009 taxes with refunds.** Add lines 12 and 13, subtract line 14. \$10,924,472
16. **Total 2010 taxable value on the 2010 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.
- A. **Certified values only:** \$2,245,734,643
- B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + \$1,969,780
- C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0
- D. **Tax increment financing:** Deduct the 2010 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2010 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$4,011,911
- E. **Total 2010 value.** Add A and B, then subtract C and D. \$2,243,692,512
17. **Total value of properties under protest or not included on certified appraisal roll.**
- A. **2010 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$15,849,542

2010 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

17. B. **2010 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0
- C. **Total value under protest or not certified.** Add A and B. \$15,849,542
18. **2010 tax ceilings.** Enter 2010 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2009 or prior year for homeowners age 65 or older or disabled, use this step. \$337,416,482
19. **2010 total taxable value.** Add lines 16E and 17C. Subtract line 18. \$1,922,125,572
20. **Total 2010 taxable value of properties in territory annexed after January 1, 2008.** Include both real and personal property. Enter the 2010 value of property in territory annexed. \$0
21. **Total 2010 taxable value of new improvements and new personal property located in new improvements.** "New" means the item was not on the appraisal roll in 2009. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2009 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2010. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property. \$36,473,080
22. **Total adjustments to the 2010 taxable value.** Add lines 20 and 21. \$36,473,080
23. **2010 adjusted taxable value.** Subtract line 22 from line 19. \$1,885,652,492
24. **2010 effective tax rate.** Divide line 15 by line 23 and multiply by \$100. \$0.5793/\$100

2010 Effective Tax Rate Worksheet (continued)

Walker County - County General Fund

25. **COUNTIES ONLY.** Add together the effective tax rates for each type of tax the county levies. The total is the 2010 county effective tax rate.

Fund Name	Tax Rate	
County General Fund	0.5793	\$0.5793/\$100

A county, city or hospital district that adopted the additional sales tax in November 2009 or in May 2010 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2010 Rollback Tax Rate Worksheet

Walker County - County General Fund

See pages 17 to 21 for an explanation of the rollback tax rate.

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| 26. 2009 maintenance and operations (M&O) tax rate. | \$0.548500/\$100 |
| 27. 2009 adjusted taxable value. Enter the amount from line 11. | \$1,895,060,955 |
| 28. 2009 M&O taxes. | |
| A. Multiply line 26 by line 27 and divide by \$100. | \$10,394,409 |
| B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2009. Enter amount from full year's sales tax revenue spent for M&O in 2009 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. | + \$2,303,787 |
| C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." | + \$0 |
| D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." | +/- \$0 |
| E. Taxes refunded for years preceding tax year 2009: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2009. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2009. This line applies only to tax years preceding tax year 2009. | + \$3,210 |
| F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. | + \$0 |

2010 Rollback Tax Rate Worksheet (continued)

Walker County - County General Fund

- 28. G. Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2010 captured appraised value in Line 16D, enter "0." - \$13,534
- H. Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$12,687,872
- 29. 2010 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet. \$1,885,652,492
- 30. 2010 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by \$100. \$0.6728/\$100
- 31. 2010 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses. \$0.7266/\$100
- 32. Total 2010 debt to be paid with property taxes and additional sales tax revenue.**
 "Debt" means the interest and principal that will be paid on debts that:
 (1) are paid by property taxes,
 (2) are secured by property taxes,
 (3) are scheduled for payment over a period longer than one year and
 (4) are not classified in the unit's budget as M&O expenses.
- Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder. \$592,549
- 33. Certified 2009 excess debt collections.** Enter the amount certified by the collector. \$0
- 34. Adjusted 2010 debt.** Subtract line 33 from line 32. \$592,549
- 35. Certified 2010 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent. 100.000000%
- 36. 2010 debt adjusted for collections.** Divide line 34 by line 35. \$592,549
- 37. 2010 total taxable value.** Enter the amount on line 19. \$1,922,125,572
- 38. 2010 debt tax rate.** Divide line 36 by line 37 and multiply by \$100. \$0.0308/\$100
- 39. 2010 rollback tax rate.** Add lines 31 and 38. \$0.7574/\$100

2010 Rollback Tax Rate Worksheet (continued)

Walker County - County General Fund

40. **COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2010 county rollback tax rate.

Fund Name	Tax Rate	
County General Fund	0.7574	\$0.7574/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet Walker County - County General Fund

41. Units that adopted the sales tax in August or November 2009, or in January or May 2010. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2009, skip this line.

\$0

42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.

UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2009, OR IN JANUARY OR MAY 2010. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.

-OR-

UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2009. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.

\$2,303,787

43. 2010 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*.

\$1,922,125,572

44. Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.

\$0.1198/\$100

45. 2010 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet*.

\$0.5793/\$100

46. 2010 effective tax rate, adjusted for sales tax.

UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2009, OR IN JANUARY OR MAY 2010. Subtract line 45 from line 46.

-OR-

UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2009. Enter line 46, do not subtract.

\$0.5793/\$100

47. 2010 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.

\$0.7574/\$100

48. 2010 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.

\$0.6376/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**Additional Rollback Protection
for Pollution Control Worksheet
Walker County - County General Fund**

49. Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details. \$0
50. 2010 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*. \$1,922,125,572
51. Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100. \$0.0000/\$100
52. 2010 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax). \$0.6376/\$100