

2005 Property Tax Rates in HARDIN COUNTY

This notice concerns 2005 property tax rates for HARDIN 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.

Last year's tax rate:	General Fund	Special Road! Bridge Fund
Last year's operating taxes	\$ 7,927,678	\$ 1,444,265
Last year's debt taxes	\$ 311,359	\$0
Last year's total taxes	\$ 8,239,037	\$ 1,444,265
Last year's tax base	\$ 1,613,927,827	\$ 1,613,631,793
Last year's total tax rate	0.510496/\$100	0.089504/\$100
This year's effective tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 8,201,957	\$ 1,437,764
+ This year's adjusted tax base (after subtracting value of new property)	\$ 1,643,204,702	\$ 1,643,204,702
= This year's effective tax rate for each fund	0.4991431/\$100	0.0874971/\$100

**Total effective tax rate 0.586640/\$100**

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

This year's rollback tax rate:

Last year's adjusted operating \$ 8,064,630 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)		\$ 1,437,764
+ This year's adjusted tax base \$ 1,643,204,702		
= This year's effective operating rate	0.490787 1/\$100	\$ 1,643,204,702 0.087497/\$100
x 1.08 = this year's maximum rate	0.530049/\$100 operatinR	0.094496/\$100
+ This year's debt rate	0.000000/\$100	0.000000/\$100
= This year's rollback rate for 0.530049/\$100 each fund		0.094496/\$100
This year's total rollback rate	0.6245451/\$100	

Statement of Increase/Decrease

If HARDIN COUNTY adopts a 2005 tax rate equal to the effective tax rate of \$0.586640 per \$100 of value, taxes would increase compared to 2004 taxes by \$342,293.

Schedule A: General Fund. 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
	\$0

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 to be Paid from of Debt	Principal or Contract Payment Paid from Property Taxes	Interest to be Paid from Property laus.	Other Amounts to be Paid	Total Payment
Enter Text Here	\$0	\$0	\$0	\$0
Total Required for 2005 Debt Service				\$0
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2005				\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2005				\$0
= Total Debt Levy				\$0

Schedule A: Special Road/Bridge Fund - 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
	\$0

Schedule B: Special Road/Bridge Fund - 2005 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 to be Paid from of Debt	Principal or Contract Payment Paid from Property Taxes	Interest to be Paid from Property laus.	Other Amounts to be Paid	Total Payment
Enter Text Here	\$0	\$0	\$0	\$0
Total Required for 2005 Debt Service				\$0
- Amount (if any) paid from funds listed in Schedule A - Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2005				\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2005				\$0
= Total Debt Levy				\$0

Schedule D - State Criminal Justice Mandate  
The HARDIN COUNTY Auditor certifies that HARDIN COUNTY has spent \$45,960 in the previous 12 months beginning January 1, 2004, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. HARDIN COUNTY Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

Schedule F - Enhanced Indigent Health Care Expenditures  
The HARDIN COUNTY spent \$569,614 from JANUARY 1, 2004 to DECEMBER 31, 2004 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 \$150,692.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at HARDIN COUNTY TAX OFFICE, 300 MONROE, KOUNTZE, TEXAS 77625.

Name of person preparing this notice: SHIRLEY STEPHENS  
Title: TAX ASSESSOR-COLLECTOR  
Date Prepared: August 12, 2005