

### Notice of Tax Rates

This notice concerns the 2021 property tax rates for Falls County. 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.

This year's adjusted no-new-revenue tax rate	\$0.88646/\$100
This year's total voter-approval tax rate	\$0.93535/\$100

To see the full calculations, please visit [www.co.falls.tx.us](http://www.co.falls.tx.us) for a copy of the Tax Rate Calculation Worksheet.

#### Unencumbered Fund Balance

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
General Fund	781,848
Road & Bridge Fund	636,286
Jury Fund	1,965
F.M.L.R. Fund	45,910
I&S	0
Permanent Improvement Fund	49,394
Special/Miscellaneous Fund	368,119

#### 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
Certificate of Obligation, Series 2018	216,091	51,091	0	267,182
Total required for 2021 debt service				\$267,182
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$267,182
+ Amount added in anticipation that the unit will collect only 93.99% of its taxes in 2021				\$17,084
= Total debt levy				\$284,266

**Farm to Market/Flood Control Fund - Unencumbered Fund Balance** 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

**Farm to Market/Flood Control Fund - Current Year 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
	0	0	0	0
Total required for 2021 debt service				\$0
- Amount (if any) paid from unencumbered funds				\$0

- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2021	\$0
+ Amount added in anticipation that the unit will collect only 94.00% of its taxes in 2021	\$
= Total debt levy	\$0

**Special Road and Bridge Fund - Unencumbered Fund Balance**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.

<b>Type of Property Tax Fund</b>	<b>Balance</b>
	0

**Special Road and Bridge Fund - Current Year 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
0	0	0	0	0

Total required for 2021 debt service	\$0
- Amount (if any) paid from unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2021	\$0
+ Amount added in anticipation that the unit will collect only 0% of its taxes in 2021	\$
= Total debt levy	\$0

#### State Criminal Justice Mandate

The Falls County County Auditor certifies that Falls County County has spent \$30,954 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Falls County County Sheriff has provided Falls County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the voter-approval rate by 0.00266/\$100.

#### Indigent Health Care Compensation Expenditures

The Falls County spent \$126,339 from July 1, 2020 to June 30, 2021 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 \$126,339. This increased the voter-approval rate by 0.01386/\$100.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Kayci Nehring, Falls County Tax Assessor/Collector on 08/20/2021