

# Notice About 2020 Tax Rates

(current year)

Property Tax Rates in Mesquite Groundwater Conservation District  
(taxing unit's name)

This notice concerns the 2020 property tax rates for Mesquite Groundwater Conservation District  
(current year) (taxing unit's name)

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.

*Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.*

**This year's no-new-revenue tax rate** ..... \$ 0.047077/\$100

**This year's voter-approval tax rate** ..... \$ 0.048725/\$100

To see the full calculations, please visit mesquitegcd.org for a copy of the Tax Rate Calculation Worksheet.  
(website address)

## Unencumbered Fund Balances

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

Type of Fund	Balance
General	\$ 100,000.00
Equipment	104,830.00

## 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
None	\$	\$	\$	\$

(expand as needed)

Total required for _____ debt service.....	\$ _____
(current year)	
- Amount (if any) paid from funds listed in unencumbered funds .....	\$ _____
- Amount (if any) paid from other resources .....	\$ _____
- Excess collections last year .....	\$ _____
= Total to be paid from taxes in _____ .....	\$ _____
(current year)	
+ Amount added in anticipation that the taxing unit will collect	
only _____ % of its taxes in _____ .....	\$ _____
(collection rate)                      (current year)	
= Total Debt Levy .....	\$ _____

**Voter-Approval Tax Rate Adjustments**

**State Criminal Justice Mandate**

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

**Indigent Health Care Compensation Expenditures**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on indigent health care compensation procedures 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 \$ \_\_\_\_\_. This increased the voter-approval tax rate by \$ \_\_\_\_\_ /\$100.

**Indigent Defense Compensation Expenditures**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ \_\_\_\_\_ for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ \_\_\_\_\_. This increased the voter-approval rate by \$ \_\_\_\_\_ /\$100 to recoup \_\_\_\_\_.

Eligible County Hospital Expenditures

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the \_\_\_\_\_  
(taxing unit name)

spent \$ \_\_\_\_\_ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is

\$ \_\_\_\_\_. This increased the voter-approval tax rate by \_\_\_\_\_ /\$100 to recoup \_\_\_\_\_  
(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by Lynn Smith, General Manager August 17, 2020  
(designated individual's name and position) (date)

# Small Taxing Unit 2020 Notice

The Mesquite Groundwater Conservation District ("District") will hold a meeting at 7:00 p.m. CDT on August 27, 2020, at the **Mesquite Groundwater Conservation District, 802 9th Street, Wellington, Texas 79095** to consider adopting a proposed tax rate for tax year 2020. The proposed tax rate is 0.04872 per \$100 of value.

The proposed tax rate, if adopted, will increase total taxes in the District by 3.49% over the 2020 District's No-New-Revenue Tax Rate (previously "Effective Tax Rate").

A \$100,000 home taxed at the District's No-New-Revenue Tax Rate (previously "Effective Tax Rate") of 0.047077 per \$100 of value is \$ 47.08.

A \$100,000 home taxed at the District's proposed tax rate of 0.04872 per \$100 of value is \$ 48.72.

County		2019-2020	2020-2021				
Collingsworth	Appraised Values	\$204,807,540	\$219,229,318		Current Tax Rate	0.0509	
	Difference	\$10,868,660	\$14,421,778		Expected Collection Rate	95%	
	Assessed	\$104,412	\$106,820		Expected Collection Amount	\$221,853.50	
	New	\$7,230	\$0		Taxes Collected to date this fiscal year	\$228,000.00	
					Percent of Taxes Collected Fiscal YTD	97.63%	
Childress	Appraised Values	\$7,033,858	\$7,740,924		Percent of Expected Taxes (95%) Collected Fiscal YTD	102.77%	
	Difference	-\$251,177	\$707,066		Proposed 3.5 % Increase	0.048725	
	Assessed	\$3,586	\$3,772		No New Revenue Rate (Effective Tax Rate)	0.047077	Last year's
	New	\$0	\$104,774		Voter Approved Rate (Only Accurate on 3.5% increase in tax version)	0.048725094	effective
					How much proposed rate exceeds effective tax rate	0.0016477085	tax rate
Hall	Appraised Values	\$245,770,690	\$269,164,535				0.047204
	Difference	\$11,059,710	\$23,393,845		Increase in tax rate	3.50%	
	Assessed	\$125,295	\$131,151				
	New	\$8,340	\$506,550				
				Total Assessed 2019/(Total Appraised 2020-Total New Value 2020)*100 equals No New Revenue Rate			
Briscoe	Appraised Values	\$463,940	\$532,130				
	Difference	\$128,600	\$68,190		This is the change in appraised values.	108.42%	
	Assessed	\$237	\$259		(It equals the change in taxes when the tax rate stays the same.)		
	New	\$109,880	\$0				
				This is the extra possible \$ to be collected this year at stated rates.	\$8,471		
Total	Appraised Values	\$458,076,028	\$496,666,907				
	Difference	\$21,805,793	\$38,590,879				
	Assessed	\$233,530	\$242,001		Date of Spreadsheet Update	7/28/2020	
	New Value	\$125,450	\$611,324				
	Total minus new value	\$457,950,578	\$496,055,583				