

Notice About 2020 Tax Rates

Property Tax Rates in Guadalupe County. This notice concerns the 2020 property tax rates for Guadalupe 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 no-new-revenue tax rate \$ 0.3855 /\$100

This year's voter-approval tax rate \$ 0.4041 /\$100

To see the full calculations, please visit <https://www.co.guadalupe.tx.us/tax/tax.php> for a copy of the Tax Rate Calculation Worksheet.

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 Fund	\$ 25,000,000
Road & Bridge Fund	4,700,000
Interest & Sinking (Debt Service) Fund	130,000
CPS Settlement Fund	3,140,000

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.

Description of Debt	Principal to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payments
Certificates of Obligation, Series 2013	\$ 1,200,000	\$ 4,085	\$ 1,000	\$ 1,255,085
Tax Notes, Series 2017	1,080,000	90,773	500	1,171,273
Total	2,280,000	144,858	1,500	2,426,358

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Total required for 2020 debt service	\$	2,426,358.
- Amount paid from funds listed in unencumbered funds.....	\$	0.
- Amount paid from other resources	\$	41,500.
- Excess collections last year	\$	0.
= Total to be paid from taxes in 2020.....	\$	2,384,858.
+ Amount added in anticipation that the taxing unit will collect Only 100% of its taxes in 2020.....	\$	0.
= Total Debt Levy	\$	<u>2,384,858.</u>

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Guadalupe County Auditor certifies that Guadalupe County has spent \$ 74,924 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Guadalupe County Sheriff has provided Guadalupe County information on these costs, minus the state revenues received (which was \$0) for the reimbursement of such costs.

This increased the voter-approval tax rate by \$ 0.0006 /\$100.

Indigent Defense Compensation Expenditures

Guadalupe County spent \$ 655,589 from July 1, 2019 to June 30, 2020 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 806,875 for indigent defense compensation expenditures. The amount of *decrease below* last year's indigent defense expenditures is (\$151,286).

This *decreased* the voter-approval rate by (\$ 0.0012) /\$100 for the reduction of indigent defense costs during the pandemic.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Daryl John, County Tax Assessor-Collector, 08/20/2020.

Note: This notice was re-typed since the Form 50-212 on the Comptroller's website was not functioning properly.