

# Notice About 2022 Tax Rates

Form 50-212

Property Tax Rates in Randall County

This notice concerns the 2022 property tax rates for Randall 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..... \$ .39360 /\$100**

**This year's voter-approval tax rate.....\$ .41713 /\$100**

To see the full calculations, please visit <https://www.randallcounty.com/381/Tax-Rate-Calculation> 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	\$ 21,480,692
Debt Service Fund	\$ 175,124

## 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
2013 CO Series	\$ 260,000	\$136,750	\$	\$ 396,750
2013 GO Refunding Bonds	665,000	57,400		722,400
2016 CO Series	390,000	161,815		551,815
2017 GO Refunding Bonds	235,000	179,554		414,554
2018 CO Series	1,090,000	110,100		1,200,100
2019 GO Refunding Bonds	600,000	24,000		624,000
2020 GO Refunding Bonds	740,000	93,415		833,415
2020 Tax Notes	665,000	47,143		712,143
2013 Callable Bonds	900,000			900,000
Administration			5,000	5,000

Total required for 2022 debt service.....	\$ <u>6,360,177</u>
- Amount (if any) paid from funds listed in unencumbered funds.....	\$ <u>0,00</u>
- Amount ( <i>if any</i> ) paid from other resources.....	\$ <u>0.00</u>
- Excess collections last year.....	\$ <u>786,634</u>
= Total to be paid from taxes in 2022.....	\$ <u>5,573,543</u>
+ Amount added in anticipation that the taxing unit will collect only 100% of its taxes in 2022.....	\$ <u>0.00</u>
= Total Debt Levy.....	\$ <u>5,573,543</u>

**Voter-Approval Tax Rate Adjustments**

**State Criminal Justice Mandate**

The Randall County Auditor certifies that Randall County has spent \$ 11,550.00 (*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. Randall County Sheriff has provided Randall County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ 0.00/\$100.

**Indigent Health Care Compensation Expenditures**

Randall County spent \$ 1,003.00 from July 1, 2021 to June 30, 2022 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 \$ 0.00. This increased the voter-approval tax rate by \$ 0.00/\$100.

**Indigent Defense Compensation Expenditures**

Randall County spent \$ 1,130,541.00 from July 1, 2021 to June 30, 2022 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 981,698.00 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ 148,843.00. This increased the voter-approval tax rate by \$ 0.00044/\$100 to recoup the increased expenditures.

**Eligible County Hospital Expenditures**

Randall County spent \$ 0.00 from July 1, 2021 to June 30, 2022 on expenditures to maintain and operate an eligible county hospital. In the preceding year, Randall County spent \$ 0.00 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$ 0.00. This increased the voter-approval tax rate by \$ 0.00/\$100 to recoup the increased expenditures.

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This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Christina McMurray, Randall County Tax Assessor/Collector 8/9/22.