Notice About 2022 Tax Rates

Property Tax Rates in Bandera County

This notice concerns the 2022 property tax rates for Bandera 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.

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 ............................................................... $ 0.5259 /$100

This year’s voter-approval tax rate ............................................................... $ 0.6440 /$100

To see the full calculations, please visit banderacounty.org/departments/tax.htm 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.

<table>
<thead>
<tr>
<th>Type of Fund</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General M&amp;O</td>
<td>$9,074,178</td>
</tr>
<tr>
<td>Road &amp; Bridge</td>
<td>$4,033,771</td>
</tr>
</tbody>
</table>

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).

<table>
<thead>
<tr>
<th>Description of Debt</th>
<th>Principal or Contract Payment to be Paid From Property Taxes</th>
<th>Interest to be Paid from Property Taxes</th>
<th>Other Amounts to be Paid</th>
<th>Total Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Texas General Obligation Bonds, Series 2015</td>
<td>$660,000</td>
<td>$164,050</td>
<td>$0</td>
<td>$824,050</td>
</tr>
</tbody>
</table>

Total required for 2022 debt service ........................................... $ 824,050

− 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 2022 ................................................. $ 824,050

+ Amount added in anticipation that the taxing unit will collect

only 98% of its taxes in 2022 ................................................................. $ 16,817

= Total Debt Levy ................................................................................. $ 840,867
Voter-Approval Tax Rate Adjustments

Indigent Defense Compensation Expenditures

The Bandera County spent $224,923 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 $168,702 for indigent defense compensation expenditures. The amount of increase above last year’s indigent defense expenditures is $56,221. This increased the voter-approval rate by $0.0003/$100 to recoup the increased expenditures.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Rebekah “Reba” Dolphus, Bandera County Tax Assessor-Collector, 07/28/2022.