

## Additional Sales Tax Rate Worksheet

### HARDEMAN COUNTY - GENERAL FUND

41.	Units that adopted the sales tax in August or November 2018, or in January or May 2019. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2018, skip this line.	\$0
42.	<p>Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$215,799
43.	2019 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$439,230,677
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0491/\$100
45.	2019 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.6171/\$100
46.	<p>2019 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2018, OR IN JANUARY OR MAY 2019. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2018. Enter line 46, do not subtract.</p>	\$0.6171/\$100
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7009/\$100
48.	2019 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.6518/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**2019 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** HARDEMAN COUNTY

**Date:** 07/29/2019

**GENERAL FUND**

1.2018 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$401,510,434
2.2018 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.673800
3.Taxes refunded for years preceding tax year 2018. Enter line 13 of the Effective Tax Rate Worksheet.	\$440
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,705,817
5.2019 total taxable value. Enter Line 18 of the Effective Tax Rate Worksheet.	\$439,230,677
6.2019 effective tax rate. Enter line 23 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Rate Worksheet.	0.617100
7.2019 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,710,493
8.Last year's total levy. Sum of line 4 for all funds.	\$2,705,817
9.2019 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$2,710,493
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$4,676

## HARDEMAN COUNTY

### Tax Rate Recap for 2019 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 2,705,377	Additional Tax Levy Compared to <u>effective tax rate levy</u> of 2,710,493
Last Year's Tax Rate	0.673800	\$2,959,536	\$254,159	\$249,044
Effective Tax Rate	0.617100	\$2,710,493	\$5,115	\$0
Notice & Hearing Limit*	0.617100	\$2,710,493	\$5,115	\$0
Rollback Tax Rate	0.651800	\$2,862,906	\$157,528	\$152,413
Proposed Tax Rate	0.000000	\$0	\$-2,705,377	\$-2,710,493

#### Effective Tax Rate Increase to General Fund in Cents per \$100

0.00	0.617100	2,710,493	5,115	0
0.50	0.622100	2,732,454	27,077	21,962
1.00	0.627100	2,754,416	49,038	43,923
1.50	0.632100	2,776,377	71,000	65,885
2.00	0.637100	2,798,339	92,961	87,846
2.50	0.642100	2,820,300	114,923	109,808
3.00	0.647100	2,842,262	136,884	131,769
3.50	0.652100	2,864,223	158,846	153,731
4.00	0.657100	2,886,185	180,807	175,692
4.50	0.662100	2,908,146	202,769	197,654
5.00	0.667100	2,930,108	224,731	219,615
5.50	0.672100	2,952,069	246,692	241,577
6.00	0.677100	2,974,031	268,654	263,538
6.50	0.682100	2,995,992	290,615	285,500
7.00	0.687100	3,017,954	312,577	307,461
7.50	0.692100	3,039,916	334,538	329,423
8.00	0.697100	3,061,877	356,500	351,385
8.50	0.702100	3,083,839	378,461	373,346
9.00	0.707100	3,105,800	400,423	395,308
9.50	0.712100	3,127,762	422,384	417,269
10.00	0.717100	3,149,723	444,346	439,231
10.50	0.722100	3,171,685	466,307	461,192
11.00	0.727100	3,193,646	488,269	483,154
11.50	0.732100	3,215,608	510,230	505,115
12.00	0.737100	3,237,569	532,192	527,077
12.50	0.742100	3,259,531	554,154	549,038
13.00	0.747100	3,281,492	576,115	571,000
13.50	0.752100	3,303,454	598,077	592,961
14.00	0.757100	3,325,415	620,038	614,923
14.50	0.762100	3,347,377	642,000	636,884

- \*Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

## 2019 Property Tax Rates in HARDEMAN COUNTY

This notice concerns 2019 property tax rates for HARDEMAN COUNTY. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### GENERAL FUND

#### Last year's tax rate:

Last year's operating taxes	\$2,537,385
Last year's debt taxes	\$166,965
Last year's total taxes	\$2,704,350
Last year's tax base	\$401,357,914
Last year's total tax rate	0.673800/\$100

#### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,704,789
÷ This year's adjusted tax base (after subtracting value of new property)	\$438,284,387
= This year's effective tax rate for each fund	0.617100/\$100
Total effective tax rate	0.617100/\$100

#### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$2,760,071
÷ This year's adjusted tax base	\$438,284,387
= This year's effective operating rate	0.629700/\$100
× 1.08 = this year's maximum operating rate	0.680000/\$100
+ This year's debt rate	0.020900/\$100
= This year's rollback rate for each	0.700900/\$100

fund

This year's total rollback rate

0.700900/\$100

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate

0.049100/\$100

= Rollback tax rate

0.651800/\$100

### Statement of Increase/Decrease

If HARDEMAN COUNTY adopts a 2019 tax rate equal to the effective tax rate of 0.617100 per \$100 of value, taxes would increase compared to 2018 taxes by \$ 4,676.

### Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 215,799 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

---

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at .

Name of person preparing this notice:

Title:

Date prepared: