

This notice concerns 2014 property tax rates for NEWTON 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.

	<b>CO GENERAL FUND</b>	<b>CO LATERAL RD</b>	<b>SPECIAL ROAD &amp; BRIDGE</b>
<b>Last year's tax rate:</b>			
Last year's operating taxes	\$4,928,809	\$811,766	\$976,322
Last year's debt taxes	\$45,406	\$0	\$231,166
Last year's total taxes	\$4,974,215	\$811,766	\$1,207,488
Last year's tax base	\$1,124,745,077	\$1,118,588,923	\$1,124,745,077
Last year's total tax rate	0.428234/\$100	0.070519/\$100	0.093338/\$100

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

Last year's adjusted taxes (after subtracting taxes on lost property)	\$4,834,463	\$790,537	\$1,067,737
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,074,789,134	\$1,070,947,557	\$1,074,789,134
= This year's effective tax rate for each fund	0.449805/\$100	0.073816/\$100	0.099343/\$100
Total effective tax rate	0.622964/\$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)	\$4,789,054	\$805,288	\$865,313
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÷ This year's adjusted tax base	\$1,074,789,134	\$1,070,947,557	\$1,074,789,134
= This year's effective operating rate	0.445580/\$100	0.075193/\$100	0.080510/\$100
× 1.08 = this year's maximum operating rate	0.481226/\$100	0.081208/\$100	0.086950/\$100
+ This year's debt rate	0.004020/\$100	0.000000/\$100	0.016737/\$100
= This year's rollback rate for each fund	0.485246/\$100	0.081208/\$100	0.103687/\$100
This year's total rollback rate	0.670141/\$100		

### Statement of Increase/Decrease

If NEWTON COUNTY adopts a 2014 tax rate equal to the effective tax rate of 0.622964 per \$100 of value, taxes would increase compared to 2013 taxes by \$ 9,234.

### Schedule A: Unencumbered Fund Balances: COUNTY GENERAL FUND

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

Type of Property Tax Fund	Balance
GENERAL FUND-MAINTENANCE & OPERATIONS	1,375,259
GENERAL FUND-INTEREST & SINKING (DEBT)	106,200

### Schedule B: 2014 Debt Service: COUNTY GENERAL FUND

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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
Welch State Bank-Software-TAC	26,282	1,756	0	28,038
Innovative Office-Copier-JP Pct #1	721	539	0	1,260
Davidson Document Solutions-Copier-Auditor	569	332	0	901
Davidson Document Solutions-Copier-History Center	1,196	803	0	1,999
Texas Imaging Systems-Copier-JP Precinct #4	582	36	0	618
Davidson Document Solutions-	841	59	0	900

Copier-District Clerk				
Davidson Document Solutions- Copier-District Attorney	1,678	83	0	1,761
Davidson Document Solutions- Copier-County Judge	1,157	464	0	1,621
David Document Solutions-Copier- County Clerk	1,273	527	0	1,800
Davidson Document Solutions- Copier-County Sheriff	1,989	891	0	2,880
David Document Solutions-Copier- Library	1,229	571	0	1,800
Total required for 2014 debt service				\$43,576
-	Amount (if any) paid from funds listed in Schedule A			\$0
-	Amount (if any) paid from other resources			\$0
-	Excess collections last year			\$0
=	Total to be paid from taxes in 2014			\$43,576
+	Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2014			\$0
=	Total Debt Levy			\$43,576

### Schedule A: Unencumbered Fund Balances: SPECIAL ROAD & BRIDGE

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

Type of Property Tax Fund	Balance
ROAD & BRIDGE-MAINTENANCE & OPERATIONS	924,381
ROAD & BRIDGE-INTEREST & SINKING (DEBT)	18,812

### Schedule B: 2014 Debt Service: SPECIAL ROAD & BRIDGE

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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
Caterpillar Financial-Motor Grader- Pct#4	25,939	2,571	0	28,510

Welch State Bank-Volvo Motor Grader-Pct#3	35,087	2,841	0	37,928
Welch State Bank-Volvo Motor Grader-Pct#1	30,915	2,503	0	33,418
Welch State Bank-Volvo Motor Grader-Pct#2	25,375	665	0	26,040
Kansas State Bank-Mack Dump Truck-Pct#3	38,122	1,086	0	39,208
Government Capital-Kubota Tractor-Pct#4	14,875	1,449	0	16,324

Total required for 2014 debt service				\$181,428
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2014				\$181,428
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2014				\$0
= Total Debt Levy				\$181,428

### Schedule A: Unencumbered Fund Balances: CO LATERAL RD

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

<b>Type of Property Tax Fund</b>	<b>Balance</b>
LATERAL ROAD	597,996

### Schedule B: 2014 Debt Service: CO LATERAL RD

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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	0	0	0	0
Total required for 2014 debt service				\$0
- Amount (if any) paid from funds listed in Schedule A				\$0

- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2014	\$0
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2014	\$0
= Total Debt Levy	\$0

**Schedule D - State Criminal Justice Mandate (For Counties)**

The Newton County Tax Office County Auditor certifies that Newton County Tax Office County has spent \$ 0 in the previous 12 months beginning 10/01/2013, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Newton County Tax Office County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

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This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 113 Court St, Newton, Tx 75966.  
 Name of person preparing this notice: Melissa Burks  
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 Date prepared: July 28, 2014