

2005 Property Tax Rates in ROBERTS COUNTY

This notice concerns 2005 property tax rates for ROBERTS 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	Farm to Market! Flood Control Fund
Last year's tax rate:		
Last year's operating taxes	\$ 1,238,632	\$ 425,477
Last year's debt taxes	\$ 1,238,632	\$ 0
Last year's total taxes	\$ 427,254,445	\$ 425,477
Last year's tax base	0.289905 /\$100	\$ 426,778,675
Last year's total tax rate		0.099695/\$100
This year's effective tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 1,237,903	\$ 425,226
+ This year's adjusted tax base (after subtracting value of new property)	\$ 420,588,254	\$ 420,126,424
= This year's effective tax rate for each fund	0.294326/\$100	0.101213 /\$100
Total effective tax rate	0.395539/\$100	

(Maximum rate unless unit publishes notices and holds hearings.)

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)	\$ 1,237,903	\$ 425,226
+ This year's adjusted tax base	\$ 420,588,254	
= This year's effective operating rate	0.294326/\$100	\$ 420,126,424 0.101213 /\$100
x 1.08 = this year's maximum operating rate	0.317872 /\$100	0.109310/\$100
+ This year's debt rate	0.000000 /\$100	0.000000/\$100
= This year's rollback rate for each fund	0.317872 /\$100	0.109310/\$100
This year's total rollback rate	0.4271821/\$100	

Statement of Increase/Decrease

If ROBERTS COUNTY adopts a 2005 tax rate equal to the effective tax rate of \$0.395539 per \$100 of value, taxes would increase compared to 2004 taxes by \$8,533.

Schedule A: General Fund - Unencumbered Fund Balances

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

GENERAL FUND	Balance
	<u>\$93,000</u> ~

Schedule B: General Fund - 2005 Debt Service

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
Enter Text Here	\$0	\$0	\$0	\$0
Total Required for 2005 Debt Service				\$0

Schedule A: Farm to Market/Flood Control Fund - Unencumbered Fund Balances 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
FM&LR \$20,000	

Schedule B: Farm to Market/Flood Control Fund - 2005 Debt Service

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
Enter TeXt Here	\$0	\$0	\$0	\$0
Total Required for 2005 Debt Service				\$0

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

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