

## Notice of Tax Rates

This notice concerns the 2021 property tax rates for San Jacinto County. This notice concerns the 2021 property tax rates for San Jacinto 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 adjusted no-new-revenue tax rate	\$0.56084/\$100
This year's total voter-approval tax rate	\$0.57808/\$100

To see the full calculations, please visit [www.co.san-jacinto.tx.us](http://www.co.san-jacinto.tx.us) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balance

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

Type of Fund	Balance
AD VALOREM	3,799,660

### 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
CERTIFICATE OF OBLIGATION	435,200	10,875	0	446,075
CAPITAL LEASE	79,372	1,595	0	80,967
TAX NOTE	20,000	11,009	0	31,009

Total required for 2021 debt service	\$558,051
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$155,381
= Total to be paid from taxes in 2021	\$402,670
+ Amount added in anticipation that the unit will collect only 126.41% of its taxes in 2021	\$-84,128
= Total debt levy	\$318,542

**Farm to Market/Flood Control Fund - Unencumbered Fund Balance** 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
AD VALOREM	2,129,990

**Farm to Market/Flood Control Fund - Current Year 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
2018 GRADALL	66,062	3,942	0	70,004
2017 GRADALL	71,122	1,864	0	72,986

Total required for 2021 debt service	\$142,990
- Amount (if any) paid from unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$58,438
= Total to be paid from taxes in 2021	\$84,552

+ Amount added in anticipation that the unit will collect only 148.46% of its taxes in 2021	\$-27,600
= Total debt levy	\$56,952

**Special Road and Bridge Fund - Unencumbered Fund Balance** 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
	0

**Special Road and Bridge Fund - Current Year 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
0	0	0	0	0
Total required for 2021 debt service				\$0
- Amount (if any) paid from unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2021				\$
= Total debt levy				\$0

#### State Criminal Justice Mandate

The San Jacinto County County Auditor certifies that San Jacinto County County has spent \$654,009 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. San Jacinto County County Sheriff has provided San Jacinto County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the voter-approval rate by 0.00027/\$100.

#### Indigent Health Care Compensation Expenditures

The San Jacinto County spent \$182,298 from July 1, 2020 to June 30, 2021 on enhanced indigent health care 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 \$119,646. This increased the voter-approval rate by 0.00577/\$100.

#### Indigent Defense Compensation Expenditures

The San Jacinto County spent \$30,467 from July 1, 2020 to June 30, 2021 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$15,717 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$14,750. This increased the voter-approval rate by 0.00003/\$100 to recoup 5% more than the preceding year's expenditures.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Betty Davis, Tax Assessor-Collector on 08/19/2021