

2013 Property Tax Rates in MILAM COUNTY

This notice concerns 2013 property tax rates for MILAM 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.

County General Fund

Last year's tax rate:

Last year's operating taxes	\$9,179,964
Last year's debt taxes	\$620,029
Last year's total taxes	\$9,799,993
Last year's tax base	\$1,633,332,168
Last year's total tax rate	0.600000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$9,801,991
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,542,404,521
= This year's effective tax rate for each fund	0.635500/\$100
Total effective tax rate	0.635500/\$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)	\$10,709,377
÷	This year's adjusted tax base	\$1,542,404,521
=	This year's effective operating rate	0.694300/\$100
×	1.08 = this year's maximum operating rate	0.749800/\$100
+	This year's debt rate	0.030700/\$100
=	This year's rollback rate for each fund	0.780500/\$100
	This year's total rollback rate	0.780500/\$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	0.098400/\$100
=	Rollback tax rate	0.682100/\$100

Statement of Increase/Decrease

If MILAM COUNTY adopts a 2013 tax rate equal to the effective tax rate of 0.635500 per \$100 of value, taxes would increase compared to 2012 taxes by \$ 42,775.

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 \$ 1,527,416 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.

Schedule D - State Criminal Justice Mandate (For Counties)

The Milam TAX County Auditor certifies that Milam TAX County has spent \$ 0 in the previous 12 months beginning 08/01/2012, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Milam TAX County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 101 S Fannin, Cameron, TX 76520.

Name of person preparing this notice: Kolette Morgan

Title: Tax Assessor/Collector

Date prepared: August 1, 2013

2013 Effective Tax Rate Worksheet

MILAM COUNTY - County General Fund

See pages 13 to 16 for an explanation of the effective tax rate.

1.	2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$1,792,975,142
2.	2012 tax ceilings. Counties, Cities and Junior College Districts. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2012 or prior year for homeowners age 65 or older or disabled, use this step.	\$156,732,939
3.	Preliminary 2012 adjusted taxable value. Subtract line 2 from line 1.	\$1,636,242,203
4.	2012 total adopted tax rate.	\$0.600000/\$100
5.	2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value. A. Original 2012 ARB values: \$0 B. 2012 values resulting from final court decisions: - \$0 C. 2012 value loss. Subtract B from A.	\$0
6.	2012 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$1,636,242,203
7.	2012 taxable value of property in territory the unit deannexed after January 1, 2012. Enter the 2012 value of property in deannexed territory.	\$0
8.	2012 taxable value lost because property first qualified for an exemption in 2012. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2012 market value: \$808,392 B. Partial exemptions. 2013 exemption amount or 2013 percentage exemption times 2012 value: + \$1,921,206 C. Value loss. Add A and B.	\$2,729,598
9.	2012 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2013. Use only those properties that first qualified in 2013; do not use properties that qualified in 2012. A. 2012 market value: \$184,977 B. 2013 productivity or special appraised value: - \$4,540 C. Value loss. Subtract B from A.	\$180,437
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$2,910,035

2013 Effective Tax Rate Worksheet (continued)
MILAM COUNTY - County General Fund

11.	2012 adjusted taxable value. Subtract line 10 from line 6.	\$1,633,332,168
12.	Adjusted 2012 taxes. Multiply line 4 by line 11 and divide by \$100.	\$9,799,993
13.	Taxes refunded for years preceding tax year 2012. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2012. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012.	\$1,998
14.	Taxes in tax increment financing (TIF) for tax year 2012. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter "0."	\$0
15.	Adjusted 2012 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$9,801,991
16.	<p>Total 2013 taxable value on the 2013 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. Certified values only: \$1,690,075,440</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$8,543,222</p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$0</p> <p>E. Total 2013 value. Add A and B, then subtract C and D. \$1,698,618,662</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2013 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. \$4,990,640</p>	

2013 Effective Tax Rate Worksheet (continued)
MILAM COUNTY - County General Fund

17. (cont.)	<p>B. 2013 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + \$0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$4,990,640
18.	<p>2013 tax ceilings. Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2012 or prior year for homeowners age 65 or older or disabled, use this step.</p>	\$151,724,761
19.	<p>2013 total taxable value. Add lines 16E and 17C. Subtract line 18.</p>	\$1,551,884,541
20.	<p>Total 2013 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2013 value of property in territory annexed.</p>	\$0
21.	<p>Total 2013 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2012. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2012 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2013. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.</p>	\$9,480,020
22.	<p>Total adjustments to the 2013 taxable value. Add lines 20 and 21.</p>	\$9,480,020
23.	<p>2013 adjusted taxable value. Subtract line 22 from line 19.</p>	\$1,542,404,521
24.	<p>2013 effective tax rate. Divide line 15 by line 23 and multiply by \$100.</p>	\$0.6355/\$100

2013 Effective Tax Rate Worksheet (continued)
MILAM COUNTY - County General Fund

25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate. <table border="0"> <tr> <td data-bbox="201 394 1036 426">Fund Name</td> <td data-bbox="1036 394 1154 426">Tax Rate</td> <td data-bbox="1154 394 1453 426"></td> </tr> <tr> <td data-bbox="201 426 1036 468">County General Fund</td> <td data-bbox="1036 426 1154 468">0.6355</td> <td data-bbox="1154 426 1453 468">\$0.6355/\$100</td> </tr> </table>	Fund Name	Tax Rate		County General Fund	0.6355	\$0.6355/\$100
Fund Name	Tax Rate						
County General Fund	0.6355	\$0.6355/\$100					

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2013 Rollback Tax Rate Worksheet

MILAM COUNTY - County General Fund

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2012 maintenance and operations (M&O) tax rate.	\$0.562039/\$100
27.	2012 adjusted taxable value. Enter the amount from line 11.	\$1,633,332,168
28.	<p>2012 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$9,179,963</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2012. Enter amount from full year's sales tax revenue spent for M&O in 2012 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$1,527,416</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p> <p>E. Taxes refunded for years preceding tax year 2012: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2012. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2012. This line applies only to tax years preceding tax year 2012. + \$1,998</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0</p>	

2013 Rollback Tax Rate Worksheet (continued)
MILAM COUNTY - County General Fund

28. (cont.)	<p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter "0." - \$0</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$10,709,377</p>	
29.	<p>2013 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.</p>	\$1,542,404,521
30.	<p>2013 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.</p>	\$0.6943/\$100
31.	<p>2013 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.</p>	\$0.7498/\$100
32.	<p>Total 2013 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses.</p> <p>Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.</p>	\$612,588
33.	<p>Certified 2012 excess debt collections. Enter the amount certified by the collector.</p>	\$135,588
34.	<p>Adjusted 2013 debt. Subtract line 33 from line 32.</p>	\$477,000
35.	<p>Certified 2013 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%
36.	<p>2013 debt adjusted for collections. Divide line 34 by line 35.</p>	\$477,000
37.	<p>2013 total taxable value. Enter the amount on line 19.</p>	\$1,551,884,541
38.	<p>2013 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.0307/\$100
39.	<p>2013 rollback tax rate. Add lines 31 and 38.</p>	\$0.7805/\$100

2013 Rollback Tax Rate Worksheet (continued)
MILAM COUNTY - County General Fund

40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2013 county rollback tax rate. <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Fund Name</td> <td style="width: 20%; text-align: right;">Tax Rate</td> <td style="width: 20%;"></td> </tr> <tr> <td>County General Fund</td> <td style="text-align: right;">0.7805</td> <td style="text-align: right;">\$0.7805/\$100</td> </tr> </table>	Fund Name	Tax Rate		County General Fund	0.7805	\$0.7805/\$100	
Fund Name	Tax Rate							
County General Fund	0.7805	\$0.7805/\$100						

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

✳

Additional Sales Tax Rate Worksheet MILAM COUNTY - County General Fund

41.	Units that adopted the sales tax in August or November 2012, or in January or May 2013. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2012, 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 2012, OR IN JANUARY OR MAY 2013. 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 2012. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,527,416
43.	2013 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,551,884,541
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.0984/\$100
45.	2013 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> .	\$0.6355/\$100
46.	<p>2013 effective tax rate, adjusted for sales tax.</p> <p>UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2012, OR IN JANUARY OR MAY 2013. Subtract line 45 from line 46.</p> <p style="text-align: center;">-OR-</p> <p>UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2012. Enter line 46, do not subtract.</p>	\$0.6355/\$100
47.	2013 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.7805/\$100
48.	2013 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.6821/\$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.

**Additional Rollback Protection
for Pollution Control Worksheet
MILAM COUNTY - County General Fund**

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	\$0
50.	2013 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$1,551,884,541
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	\$0.0000/\$100
52.	2013 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	\$0.6821/\$100