

## Notice About 2021 Tax Rates

Property Tax Rates in COUNTY OF BAILEY. This notice concerns the 2021 property tax rates for COUNTY OF BAILEY. 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 no-new-revenue tax rate:** \$0.907900/\$100

**This year's voter-approval tax rate:** \$0.9419/\$100

To see the full calculations, please visit [bailey.countytaxrates.com](http://bailey.countytaxrates.com) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances: GENERAL FUND

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

Type of Fund	Balance
General Fund Maintenance & Operation	\$0
General Fund Debt Service	\$0

### Current Year Debt Service: GENERAL FUND

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
Certificates of Obligation for Jail Construction	\$280,000	\$36,750	\$0	\$316,750
Total required for 2021 debt service				\$316,750
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$15,396
= Total to be paid from taxes in 2021				\$301,354
+ Amount added in anticipation that the taxing unit will collect only 97.220000% of its taxes in 2021				\$8,617
= Total Debt Levy				\$309,971

### Unencumbered Fund Balances: FARM/MARKET ROAD

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

Type of Fund	Balance
Farm to Market Maintenance & Operation	\$46,084

### Voter-Approval Tax Rate Adjustments

## State Criminal Justice Mandate

The COUNTY OF BAILEY County Auditor certifies that COUNTY OF BAILEY County has spent \$38,565 (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. COUNTY OF BAILEY County Sheriff has provided COUNTY OF BAILEY information on these costs, minus the state revenues received for reimbursement of such costs. This increased the voter-approval tax rate by \$0.0060/\$100.

## Indigent Health Care Compensation Expenditures

The COUNTY OF BAILEY spent \$21,978 from July 1, 2020 to June 30, 2021 on indigent health care compensation procedures 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 \$21,978. This increased the voter-approval tax rate by \$0.0058/\$100.

## Indigent Defense Compensation Expenditures

The COUNTY OF BAILEY spent \$95,346 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 \$95,346 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$0. This increased the voter-approval rate by \$0.0011/\$100 to recoup the increased expenditures.

## Eligible County Hospital Expenditures

The COUNTY OF BAILEY spent \$0 from July 1, 2020 to June 30, 2021 on expenditures to maintain and operate an eligible county hospital. In the preceding year, the COUNTY OF BAILEY spent \$0 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$0. This increased the voter-approval tax rate by \$0.0000/\$100 to recoup the increased expenditures.

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This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: JESSICA RIVERA

Position: CHIEF APPRAISER

Date prepared: August 5, 2021



**BAILEY CENTRAL APPRAISAL DISTRICT**  
302 Main Street -- Muleshoe, Texas 79347 -- (806) 272-5501

August 5, 2021

Honorable Sherri Harrison  
Bailey County  
300 S First  
Muleshoe, TX 79347

Dear Judge Harrison,

Following is information for Bailey County to assist in budget preparation.

	General Fund	Farm-Market Road
<b>2021 Net Taxable Value</b>	<b>\$382,652,067</b>	<b>\$378,984,439</b>
<b>2021 No-New Revenue</b>	<b>M&amp;O .6978</b>	<b>.1291</b>
	<b>I&amp;S .0810</b>	
<b>2021 Voter-Approval</b>	<b>M&amp;O .7272</b>	<b>.1337</b>
	<b>I&amp;S .0810</b>	

Sincerely,

A handwritten signature in cursive script that reads "Jessica Rivera".

Jessica Rivera  
Chief Appraiser