Form 50-212

# Notice About 2020 Tax Rates

*(current year)*

Property Tax Rates in Temple Junior College District

*(taxing unit's name)*

This notice concerns the 2020 property tax rates for Temple Junior College District.

*(current year)* *(taxing unit's name)*

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.

*Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.*

**This year's no-new-revenue tax rate** . . . . . $0.1752/$100

**This year's voter-approval tax rate** . . . . . $0.1838/$100

To see the full calculations, please visit ImportantTaxRateInformation for a copy of the Tax Rate Calculation Worksheet.

*(website address)*

## Unencumbered Fund Balances

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 |
|---|---|
| Maintenance & Operation Tax Fund | $ 6,832,039.00 |
| Interest & Sinking Fund | 991,319.00 |
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| | |

## 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 |
|---|---|---|---|---|
| 2002 Limited Tax | $ 525,000.00 | $ 52,430.00 | $ | $ 577,430.00 |
| 2007 Limited Tax | 425,000.00 | 133,131.00 | | 558,131.00 |
| 2020 Refunding | 765,000.00 | 99,680.00 | | 864,680.00 |
| | | | | |
| | | | | |
| | | | | |

*(expand as needed)*

Total required for 2020 (current year) debt service . . . . . $ 2,000,241.00

– Amount *(if any)* paid from funds listed in unencumbered funds . . . . . $ 0.00

– Amount *(if any)* paid from other resources . . . . . $ 0.00

– Excess collections last year . . . . . $ 0.00

= Total to be paid from taxes in 2020 (current year) . . . . . $ 2,000,241.00

\+ Amount added in anticipation that the taxing unit will collect only 98.8 (collection rate) % of its taxes in 2020 (current year) . . . . . $ 24,294.00

= Total Debt Levy . . . . . $ 2,024,535.00

## Voter-Approval Tax Rate Adjustments

### State Criminal Justice Mandate

The _____ (county name) County Auditor certifies that _____ (county name) County has spent $ _____ (amount) *(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 name) County Sheriff has provided _____ (county name) information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by $ _____ (amount of increase)/$100.

### Indigent Health Care Compensation Expenditures

The _____ (county name) spent $ _____ (amount) from July 1 _____ (prior year) to Jun 30 _____ (current year) 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 $_____ . This increased the voter-approval tax rate by $ _____/$100.

### Indigent Defense Compensation Expenditures

The _____ (county name) spent $ _____ (amount) from July 1 _____ (prior year) to June 30 _____ (current year) to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent $_____ (amount) for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $_____ (amount of increase). This increased the voter-approval rate by $ _____ (amount of increase)/$100 to recoup _____ *(use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)*.

## Eligible County Hospital Expenditures

The _____ spent $ _____ from July 1 _____ to June 30 _____
*(name of taxing unit)* *(amount)* *(prior year)* *(current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the _____
*(taxing unit name)*

spent $_____ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is

$_____. This increased the voter-approval tax rate by _____ /$100 to recoup _____ .
*(amount of increase)* *(use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)*

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

certified by _____ .
*(designated individual's name and position) (date)*