2020 Notice of Tax Rates in City of Andrews

Property Tax Rates in City of Andrews. This notice concerns the 2020 property tax rates for City of Andrews. This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. 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:
- Last year's adjusted taxes
  (after subtracting taxes on lost property)
  $1,619,796
- This year's adjusted taxable value
  (after subtracting value of new property)
  $890,404,314
- This year's no-new-revenue tax rate
  0.181917/$100
+ This year's adjustments to the no-new-revenue tax rate
  $0/$100
= This year's adjusted no-new-revenue tax rate
  0.181917/$100

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:
- Last year's adjusted operating taxes
  (after adjusting as required by law)
  $2,700,530
- This year's adjusted taxable value
  (after subtracting value of new property)
  $890,404,314
= This year's voter-approval operating tax rate
  0.303292/$100
(1.035 or 1.08, as applicable) = this
year's maximum operating rate
+ This year's debt rate
  0.000000/$100
+ The unused increment rate, if applicable
  0.000000/$100
= This year's total voter-approval tax rate
  0.197/$100

This is the maximum rate the taxing unit can adopt without an election for voter approval.

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 a corresponding debt obligation.

<table>
<thead>
<tr>
<th>Type of Fund</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$15,660,000</td>
</tr>
</tbody>
</table>

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by
Name of person preparing this notice: Sheila Bennett
Position: AISD Tax Assessor/Collector
Date prepared: July 24, 2020
You can inspect a copy of the full calculations on the taxing unit's website at: www.cityofandrews.org.
NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $0.181917 per $100 valuation has been proposed by the governing body of

THE CITY OF ANDREWS

<table>
<thead>
<tr>
<th>PROPOSED TAX RATE</th>
<th>$0.181917 per $100</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO-NEW-REVENUE TAX RATE</td>
<td>$0.181917 per $100</td>
</tr>
<tr>
<td>VOTER-APPROVAL TAX RATE</td>
<td>$0.197001 per $100</td>
</tr>
</tbody>
</table>

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for CITY OF ANDREWS (name of taxing unit) from the same properties in both the 2019 (preceding tax year) and the 2020 (current tax year) tax year.

The voter-approval rate is the highest tax rate that CITY OF ANDREWS (name of taxing unit) may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF ANDREWS (name of taxing unit) is not proposing to increase property taxes for the 2020 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 20TH, 2020 (date and time) at CITY HALL, 111 LOGSDON STREET, ANDREWS, TEXAS (meeting place).

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF ANDREWS (name of taxing unit) is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting CITY COUNCIL (name of governing body) of CITY OF ANDREWS (name of taxing unit) at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

\[ \text{Property tax amount} = \left( \text{tax rate} \right) \times \left( \text{taxable value of your property} \right) / 100 \]

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: PAM BROWNLEE, LYNN FISHER, KEITH LIVINGSTON, CAROLYN JONES

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: CHRIS HELBIG
The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by [name of taxing unit] last year to the taxes proposed to be imposed on the average residence homestead by [name of taxing unit] this year.

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2020</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total tax rate (per $100 of value)</strong></td>
<td>2019 adopted tax rate</td>
<td>2020 proposed tax rate</td>
<td>(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per $100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%</td>
</tr>
<tr>
<td></td>
<td>2019 average taxable value of residence homestead</td>
<td>2020 average taxable value of residence homestead</td>
<td>(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%</td>
</tr>
<tr>
<td><strong>Average homestead taxable value</strong></td>
<td>2019 amount of taxes on average taxable value of residence homestead</td>
<td>2020 amount of taxes on average taxable value of residence homestead</td>
<td>(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%</td>
</tr>
<tr>
<td><strong>Tax on average homestead</strong></td>
<td>2019 levy</td>
<td>(2020 proposed rate x current total value)/100</td>
<td>(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%</td>
</tr>
<tr>
<td><strong>Total tax levy on all properties</strong></td>
<td>2019 levy</td>
<td>(2020 proposed rate x current total value)/100</td>
<td>(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%</td>
</tr>
</tbody>
</table>

*(If the tax assessor for the taxing unit maintains an internet website)*

For assistance with tax calculations, please contact the tax assessor for [name of taxing unit] at [telephone number] or [email address], or visit [internet website address] for more information.