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| 2015 Property Tax Rates in SHELBY COUNTY |
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| This notice concerns 2015 property tax rates for SHELBY 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. |
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|   | **County General Fund** | **ROAD AND BRIDGE** |  |  |  |
| **Last year's tax rate:** |
|   | Last year's operating taxes | $7,561,204 | $1,143,468 |   |   |   |
|   | Last year's debt taxes | $0 | $0 |   |   |   |
|   | Last year's total taxes | $7,561,204 | $1,143,468 |   |   |   |
|   | Last year's tax base | $1,450,729,759 | $1,440,135,615 |   |   |   |
|   | Last year's total tax rate | 0.521200/$100 | 0.079400/$100 |   |   |   |
|   |
| **This year's effective tax rate:** |
|   | Last year's adjusted taxes(after subtracting taxes on lost property)  | $7,550,413 | $1,129,145 |   |   |   |
| ÷ | This year's adjusted tax base(after subtracting value of new property)  | $1,429,053,997 | $1,418,931,618 |   |   |   |
|   |
| = | This year's effective tax rate for each fund | 0.528300/$100 | 0.079500/$100 |   |   |   |
|   | Total effective tax rate | 0.607800/$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) | $7,550,413 | $1,129,145 |   |   |   |
| ÷ | This year's adjusted tax base | $1,429,053,997 | $1,418,931,618 |   |   |   |
| = | This year's effective operating rate | 0.528300/$100 | 0.079500/$100 |   |   |   |
| × | 1.08 = this year's maximum operating rate | 0.570500/$100 | 0.085800/$100 |   |   |   |
| + | This year's debt rate | 0.000000/$100 | 0.000000/$100 |   |   |   |
|   |
| = | This year's rollback rate for each fund | 0.570500/$100 | 0.085800/$100 |   |   |   |
|   | This year's total rollback rate | 0.656300/$100 |   |   |   |   |
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**Statement of Increase/Decrease**
If  SHELBY COUNTY adopts a 2015 tax rate equal to the effective tax rate of 0.607800 per $100 of value, taxes would increase compared to 2014 taxes by $ 10,725.

**Schedule D - State Criminal Justice Mandate (For Counties)**The Shelby County County Auditor certifies that Shelby County County has spent $ 0 in the previous 12 months beginning 10/01/2014, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Shelby County County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

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This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 200 SAN AUGUSTINE ST, CENTER, TX 75935.
Name of person preparing this notice: DEBORA RILEY PCC
Title: TAX ASSESSOR COLLECTOR
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