

# Notice About 2024 Tax Rates

Property Tax Rates in GAINES COUNTY.

This notice concerns the 2024 property tax rates for GAINES COUNTY.

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** ..... \$0.503610/\$100.

**This year’s voter-approval tax rate** ..... \$0.561072/\$100.

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

## 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
General Fund	\$6,355,975
Road & Bridge	\$64,563
FC/LR Precinct 1	\$3,915,481
FC/LR Precinct 2	\$3,165,521
FC/LR Precinct 3	\$2,377,975
FC/LR Precinct 4	\$1,405,237

## 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
Total required for 2024 debt service			\$0	
- Amount (if any) paid from funds listed in unencumbered funds			\$0	
- Amount (if any) paid from other resources			\$0	
- Excess collections last year			\$0	
= Total to be paid from taxes in 2024			\$0	
+ Amount added in anticipation that the taxing unit will collect				
only 98.000000% of its taxes in 2024			\$0	
= Total Debt Levy			\$0	

## Voter-Approval Tax Rate Adjustments

### State Criminal Justice Mandate

The Gaines County Auditor certifies that Gaines County has spent \$110,379 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Gaines County Sheriff has provided Gaines information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by 0.002328 /\$100.

### Indigent Health Care Compensation Expenditures

The Gaines spent \$411,391 from July 1 2023 to June 30 2024 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$411,391. This increased the voter-approval tax rate by 0.008678 /\$100.

**Indigent Defense Compensation Expenditures**

The Gaines spent \$162,812 from July 1 2023 to June 30 2024 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$0 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$162,812. This increased the voter-approval tax rate by 0.000000/\$100 to recoup .

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Gayla Harridge, Chief Appraiser / Tax Assessor Collector, 08/06/2024.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas 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.