

2011 Property Tax Rates in DELTA COUNTY

This notice contains 2011 property tax rates for DELTA COUNTY. It presents information about these tax rates. Last year's tax rate is the annual rate the taxing unit uses to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year. If your county's population has increased in both years, this year's effective 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.

	ROAD/BRIDGE	GENERAL FUND
Last year's tax rate:		
Last year's operating taxes	\$344,408	\$1,351,269
Last year's debt taxes	\$0	\$186,275
Last year's total taxes	\$344,408	\$1,537,476
Last year's tax base	\$159,983,312	\$163,840,792
Last year's total tax rate	0.182891/\$100	0.800000/\$100

This year's effective tax rates		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$292,687	\$1,311,198
+ This year's adjusted tax base (after subtracting value of new property)	\$158,535,500	\$160,872,050
= This year's effective tax rate for each fund	0.184619/\$100	0.815056/\$100
Total effective tax rate	0.999675/\$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)	\$292,687	\$1,198,997
+ This year's adjusted tax base	\$158,535,500	\$160,872,050
= This year's effective operating rate	0.184619/\$100	0.745310/\$100
x 1.08 = this year's maximum operating rate	0.199388/\$100	0.804934/\$100
+ This year's debt rate	0.000000/\$100	0.000000/\$100
= This year's rollback rate for each fund	0.199388/\$100	0.804934/\$100
This year's total rollback rate	1.004322/\$100	

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0.028021/\$100
= Rollback tax rate	0.976123/\$100

Statement of Increase/Decrease
If DELTA COUNTY adopts a 2011 tax rate equal to the effective tax rate of 0.999675 per \$100 of value, total would increase compared to 2010 taxes by \$ 32,349.

Schedule A: Unencumbered Fund Balances: GENERAL FUND
The following unencumbered balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances will not be encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
GENERAL FUND ROAD-BRIDGES	0

Schedule C - Expected Revenue from Additional Sales Tax
(For general district, county and unincorporated additional sales tax to reduce property taxes)
In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 0.00 in additional sales tax net revenue. For County: The county has included any amount that it will be sharing of the property's anticipated general fund that the amount of approved sales tax revenue.