

### 2009 Property Tax Rates in City of Rosenberg

This notice concerns 2009 property tax rates for City of Rosenberg. 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.

#### Last year's tax rate:

Last year's operating taxes	\$3,630,417
Last year's debt taxes	\$3,917,717
Last year's total taxes	\$7,548,134
Last year's tax base	\$1,451,006,151
Last year's total tax rate	0.520200 /\$100

#### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$7,450,910
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,470,592,498
= This year's effective tax rate	0.506660 /\$100
<i>(Maximum rate unless unit publishes notices and holds hearings.)</i>	

#### 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)	\$6,243,012
÷ This year's adjusted tax base	\$1,470,592,498
= This year's effective operating rate	0.424524 /\$100
<b>x 1.08 = this year's maximum operating rate</b>	<b>0.458485 /\$100</b>
+ This year's debt rate	0.272768 /\$100
= This year's total rollback rate	0.731253 /\$100
- Sales tax adjustment rate	0.176072 /\$100
= Rollback tax rate	0.555181 /\$100

#### Statement of Increase/Decrease

If City of Rosenberg adopts a 2009 tax rate equal to the effective tax rate of \$0.506660 per \$100 of value, taxes would increase compared to 2008 taxes by \$180,021.

#### Schedule A - Unencumbered Fund Balances

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Debt Service Fund Balance	\$3,302,635

#### Schedule B - 2009 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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
GO 2004	\$540,000	\$51,089	\$2,000	\$593,089
CO 2006	\$160,000	\$169,013	\$2,000	\$331,013
GO 2007	\$100,000	\$140,078	\$2,000	\$242,078
TAN 2007	\$65,000	\$12,863	\$2,000	\$79,863
TAN 2007A	\$75,000	\$13,923	\$2,000	\$90,923
CO 2007	\$140,000	\$183,282	\$2,000	\$325,282
CO 2008	\$195,000	\$222,413	\$2,000	\$419,413
TAN 2008	\$130,000	\$27,666	\$2,000	\$159,666
CO 2008A	\$55,000	\$82,905	\$2,000	\$139,905
CO 2009	\$75,000	\$63,000	\$2,000	\$140,000
GO 2009	\$750,000	\$375,853	\$2,000	\$1,127,853
CO 2000	\$200,000	\$166,105	\$2,000	\$368,105
CO 2001	\$180,000	\$105,525	\$2,000	\$287,525
CO 2003	\$145,000	\$83,853	\$2,000	\$230,853
Total Required for 2009 Debt Service				\$4,535,568
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$375,000
- Excess collections last year				\$0
= Total to be paid from taxes in 2009				\$4,160,568
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2009				\$0
= Total Debt Levy				\$4,160,568

**Schedule C - Expected Revenue from Additional Sales Tax**

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$2,685,642 in additional sales and use tax revenues.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1317 Egene Heimann Circle, Richmond, TX 77469.

Name of person preparing this notice: Patsy Schultz  
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 Date Prepared: August 8, 2009