

Notice About 2025 Tax Rates

Property Tax Rates in the County of Bastrop

This notice concerns the 2025 property tax rates for The County of Bastrop.

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.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate \$0.40151 /\$100

This year's voter-approval tax rate \$0.42870 /\$100

To see the full calculations, please visit Bastrop.CountyTaxRates.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.

FUND NAME	FUND BALANCE
General Fund	\$ 36,103,046
R&B	\$ 6,690,968

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).

FY 25-26 Debt Service Payments	
2014 CO PRINCIPAL	\$ 520,000
2014 CO INTREST	\$ 190,938
2015 REFUNDING BOND PRINCIPAL	\$ 475,000
2015 REFUNDING BOND INTEREST	\$ 16,625
2017 CO PRINCIPAL	\$ 490,000
2017 CO INTREST	\$ 187,500
2018 CO PRINCIPAL	\$ 435,000
2018 CO INTREST	\$ 238,938
2020 REFUNDING BOND PRINCIPAL	\$ 659,000
2020 REFUNDING BOND INTEREST	\$ 39,937
2021 CO PRINCIPAL	\$ 390,000
2021 CO INTEREST	\$ 193,150
2023 CO PRINCIPAL	\$ 300,000
2023 CO INTEREST	\$ 386,500
2024 CO PRINCIPAL	\$ 500,000

2024 CO INTEREST	\$ 1,494,950
TOTAL	\$ 6,517,537
MISCELLANEOUS	\$ 5,000

Total required for <u>2025</u> debt service.....	\$6,517,537.00
- Amount (if any) paid from funds listed in unencumbered funds	\$500,000
- Amount (if any) paid from other resources	\$0.00
- Excess collections last year	\$9,217
= Total to be paid from taxes in <u>2025</u>	\$6,008,320
+ Amount added in anticipation that the taxing unit will collect only <u>102%</u> of its taxes in <u>2025</u>	\$117,810.
= Total Debt Levy.....	\$5,890,509

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Bastrop County Auditor certifies that Bastrop County has spent \$ 287,555 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Bastrop County Sheriff has provided Bastrop County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ 0.00 /\$100.

Indigent Health Care Compensation Expenditures

The County of Bastrop spent \$ 599,382 from July 1 2024 to Jun 30 2025 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year’s enhanced indigent health care expenditures is \$0.00 This increased the voter-approval tax rate by \$0.00 /\$100.

Indigent Defense Compensation Expenditures

The County of Bastrop spent \$ 1,655,477 from July 1 2024 to June 30 2025, to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$1,534,879 for indigent defense compensation expenditures. The amount of increase above last year’s indigent defense expenditures is \$120,598. This increased the voter-approval rate by \$0.00058 /\$100 to recoup.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by ELLEN OWENS, BASTROP COUNTY TAX ASSESSOR / COLLECTOR

Visit 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.