

# Notice About 2025 Tax Rates

Property Tax Rates in Deaf Smith County.

This notice concerns the 2025 property tax rates for Deaf Smith 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** ..... \$0.535709/\$100.

**This year's voter-approval tax rate** ..... \$0.556980/\$100.

To see the full calculations, please visit <https://deafsmith.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.

Type of Fund	Balance
General Funds	\$9,845,462
I & S	\$55,393

## 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 2025 debt service				\$ 1,903,744
- Amount (if any) paid from funds listed in unencumbered funds				\$ 0
- Amount (if any) paid from other resources				\$ 0
- Excess collections last year				\$ 17,207
= Total to be paid from taxes in 2025				\$ 1,886,537
+ Amount added in anticipation that the taxing unit will collect				
only 100.000000% of its taxes in 2025				\$ 0
= Total Debt Levy				\$ 1,886,537

## Voter-Approval Tax Rate Adjustments

### Indigent Defense Compensation Expenditures

The Deaf Smith spent \$516,976 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 \$457,512 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$59,464. This increased the voter-approval tax rate by 0.000930/\$100 to recoup the increased expenditures.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Mark Powers, 08/01/2025.

Visit [Texas.gov/PropertyTaxes](https://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.