

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$.7198 per \$100 valuation has been proposed by the governing body of Lee County.

PROPOSED TAX RATE	\$ <u>.7198</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.5713</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.7198</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Lee County from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that Lee County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Lee County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2021 at 9:30 am at Giddings City Council Chambers.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Lee County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioners' Court of Lee County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: County Judge Paul Fischer, Pct. 1 Mark Matthijetz, Pct. 2 Richard Wagner, Pct. 4 Steven Knobloch

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: Pct. 3 Alan Turner

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.

The following table compares the taxes imposed on the average residence homestead by Lee County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Lee County this year.
(name of taxing unit)

	2020	2021	Change
Total tax rate (per \$100 of value)	.5844	.7198	23% Increase
Average homestead taxable value	\$162,349	\$175,766	8% Increase
Tax on average homestead	\$949	\$1,265	33% Increase
Total tax levy on all properties	\$8,403,031	\$10,845,631	29% Increase

No-New-Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

The Lee County County Auditor certifies that Lee County has spent \$ 77,363 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Lee County Sheriff has provided Lee County information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue tax rate by .0009 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Lee County spent \$ 10,178 from July 1 2020 to June 30 2021 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 \$ 0.

This increased the no-new-revenue tax rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Lee County spent \$ 215,876 from July 1 2020 to June 30 2021 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 0.

This increased the no-new-revenue tax rate by 0 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Lee County spent \$ 0 from July 1 2020 to June 30 2021 on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ 0.

This increased the no-new revenue tax rate by 0 /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Lee County at 979-542-2640 or dmatthijetz@co.lee.tx.us, or visit leetax.org for more information.