

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

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)

| | 2019 | 2020 | Change |
|--|--|--|--|
| Total tax rate (per \$100 of value) | 2019 adopted tax rate | 2020 proposed tax rate | (Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% |
| Average homestead taxable value | 2019 average taxable value of residence homestead | 2020 average taxable value of residence homestead | (Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% |
| Tax on average homestead | 2019 amount of taxes on average taxable value of residence homestead | 2020 amount of taxes on average taxable value of residence homestead | (Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% |
| Total tax levy on all properties | 2019 levy | (2020 proposed rate x current total value)/100 | (Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% |

(Include the following text if these no-new-revenue tax rate adjustments apply for the taxing unit)

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 [name of taxing unit] spent \$ [amount] from July 1 [prior year] to June 30 [current year] 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 \$ [amount of increase].

This increased the no-new-revenue tax rate by [amount] /\$100.

Indigent Defense Compensation Expenditures (counties)

The [name of taxing unit] spent \$ [amount] from July 1 [prior year] to June 30 [current year] 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 \$ [amount of increase].

This increased the no-new-revenue tax rate by [amount] /\$100.

Eligible County Hospital Expenditures (cities and counties)

The [name of taxing unit] spent \$ [amount] from July 1 [prior year] to June 30 [current year] 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 \$ [amount of increase].

This increased the no-new revenue tax rate by [amount] /\$100.

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

For assistance with tax calculations, please contact the tax assessor for [name of taxing unit] at [telephone number] or [email address], or visit [internet website address] for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for [name of taxing unit] at [telephone number] or [email address].