

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.459000 per \$100 valuation has been proposed by the governing body of Eastland County.

PROPOSED TAX RATE	\$ <u>0.459000</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.459404</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.476349</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 Eastland County from the same properties in both the 2020 tax year and the 2021 tax year.

(preceding tax year) (current tax year) (name of taxing unit)

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

(name of taxing unit)

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Eastland County is not proposing to increase property taxes for the 2021 tax year.

(current tax year)

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2021 at 9:00 a.m. at Eastland County Courthouse, 100 W. Main Street, Suite 203, Eastland TX

(date and time) (meeting place)

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

(name of taxing unit) (name of governing body) (name of taxing unit)

**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 proposed tax rate or, if one or more were absent, indicating absences.)*

FOR the proposal: County Judge Rex Fields, County Commissioners Andy Maxwell, James Crenshaw, Ronnie Wilson and Robert Rains

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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

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

**Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ 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 \$ \_\_\_\_\_.

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

**Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ 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 \$ \_\_\_\_\_.

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

**Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ 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 \$ \_\_\_\_\_.

This increased the no-new revenue tax rate by \_\_\_\_\_ /\$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).

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 Eastland County last year  
(name of taxing unit)  
 to the taxes proposed to be imposed on the average residence homestead by Eastland County this year.  
(name of taxing unit)

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.470000	\$0.459000	-\$0.011000, or -2.34%
<b>Average homestead taxable value</b>	\$65,337	\$66,755	\$1,418, or 2.17%
<b>Tax on average homestead</b>	\$307.08	\$306.41	-\$0.67, or -0.22%
<b>Total tax levy on all properties</b>	\$7,692,471.23	\$7,791,501.25	\$99,030.02, or 1.29%