

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality

A tax rate of \$ 0.495800 per \$100 valuation has been proposed by the governing body of KIMBLE COUNTY.

PROPOSED TAX RATE	\$	<u>0.495800</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.433613</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.449442</u>	per \$100
DE MINIMIS RATE	\$	<u>0.495882</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for KIMBLE COUNTY from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that KIMBLE COUNTY may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for KIMBLE COUNTY exceeds the voter-approval rate for KIMBLE COUNTY.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for KIMBLE COUNTY the rate that will raise \$500,000, and the current debt rate for KIMBLE COUNTY.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that KIMBLE COUNTY is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/07/2022 09:00 AM at KIMBLE COUNTY COURTROOM, 501 MAIN STREET, JUNCTION, TX.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If KIMBLE COUNTY adopts the proposed tax rate, the qualified voters of the KIMBLE COUNTY may petition the KIMBLE COUNTY to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the KIMBLE COUNTY will be the voter-approval tax rate of the KIMBLE COUNTY.

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: DELBERT R ROBERTS, BRAYDEN SCHULZE, KELLY SIMON, DENNIS DUNAGAN, KENNETH HOFFMAN

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: NONE

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

	2021	2022	Change
<b>Total tax rate (per \$100 of value)</b>	0.473100	0.495800	4.79 increase
<b>Average homestead taxable value</b>	117,554	129,961	10.55 increase
<b>Tax on average homestead</b>	556	644	15.82 increase
<b>Total tax levy on all properties</b>	3,440,474	4,021,818	16.89 increase

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

**No-New-Revenue Maintenance and Operations Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The Kimble County Auditor certifies that Kimble County has spent \$ 52,534 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Kimble County Sheriff has provided Kimble information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.000008 /\$100.

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

The KIMBLE COUNTY spent \$ 0 from July 1 2021 to June 30 2022 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 maintenance and operations rate by 0.000000 /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The KIMBLE COUNTY spent \$ 24,840 from July 1 2021 to June 30 2022 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, and to fund the operations of a public defender's office under Article 26.044, 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 \$ 1,107.

This increased the no-new-revenue maintenance and operations rate by 0.000139 /\$100.

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

The KIMBLE COUNTY spent \$ 0 from July 1 2021 to June 30 2022 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 maintenance and operations rate by 0.000000 /\$100.

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

For assistance with tax calculations, please contact the tax assessor for KIMBLE COUNTY at 325-446-3717 or kmcpherson@kimblecad.org or visit www.kimblecad.org 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 \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_