

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 \$0.3854 per \$100 valuation has been proposed by the governing body of GUADALUPE COUNTY.

PROPOSED TAX RATE	\$0.3854 per \$100
NO-NEW-REVENUE TAX RATE	\$0.3855 per \$100
VOTER-APPROVAL TAX RATE	\$0.4041 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for GUADALUPE COUNTY from the same properties in both the 2019 tax year and the 2020 tax year.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that GUADALUPE COUNTY is not proposing to increase property taxes for the 2020 tax year.

A PUBLIC MEETING ON THE PROPOSED TAX RATE WILL BE HELD ON September 15, 2020 at 10:00 AM at the GUADALUPE COUNTY COURTHOUSE, 101 E. COURT, 3RD FLOOR, SEGUIN TX. 78155.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, GUADALUPE 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 GUADALUPE COUNTY of GUADALUPE COUNTY at their offices or by attending the public meeting 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: Kyle Kutscher, Greg Seidenberger, Drew Engelke, Judy Cope, Jim Wolverton
 AGAINST the proposal:
 PRESENT and not voting:
 ABSENT:

The 86th 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 GUADALUPE COUNTY last year to the taxes proposed to be imposed on the average residence homestead by GUADALUPE COUNTY this year.

	2019	2020	Change
Total tax rate (per \$100 of value)	\$0.3819	\$0.3854	Increase of 0.0035 per \$100 or 0.9%
Average homestead taxable value	\$211,396	\$219,344	Increase of 3.8 %
Tax on average homestead	\$807.32	\$845.35	Increase of \$38.03, or 4.7%
Total tax levy on all properties	\$45,449,409	\$47,669,819	Increase of 4.7%

For assistance with tax calculations, please contact the tax assessor for GUADALUPE COUNTY at 830-372-2315 or daryl.john@co.guadalupe.tx.us.

No-New Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

The Guadalupe County Auditor certifies that Guadalupe County has spent \$ 74,924 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Guadalupe County Sheriff has provided Guadalupe County information on these costs, minus the state revenues received (\$0 funds received from State) for the reimbursement of such costs

This increased the no-new revenue tax rate by 0.0006

Indigent Defense Compensation Expenditures (counties)

Guadalupe County spent \$ 655,589 from July 1, 2019 to June 30, 2020 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 decrease below last year's enhanced indigent defense compensation expenditures is (\$ 151,286).

This decreased the no-new revenue tax rate by -0.0012/\$100.