

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 \$ 0.3799 per \$100 valuation has been proposed by the governing body of Guadalupe County.

PROPOSED TAX RATE	\$	<u>0.3799</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.3731</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.4128</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 Guadalupe 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 Guadalupe 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 Guadalupe County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Tuesday, September 7, 2021 at 10:00 a.m. at Guadalupe County Courthouse, 101 E. Court, 3rd Floor, Commissioners Courtroom, Seguin, Texas

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Guadalupe 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 Guadalupe 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: Kyle Kutscher, Greg Seidenberger, Drew Engelke, Judy Cope

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: Michael Carpenter

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$ 0.3854	\$ 0.3799	1.42% decrease
Average homestead taxable value	\$ 219,344	\$ 236,058	7.61% increase
Tax on average homestead	\$ 845	\$ 897	6.15% increase
Total tax levy on all properties	\$ 48,351,795	\$ 51,826,208	7.18% increase

(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 Guadalupe County Auditor certifies that Guadalupe County has spent \$ 196,561 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Guadalupe Sheriff has provided Guadalupe 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 0.0009 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Guadalupe County spent \$ 1,283,321 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 \$ 261,484.

This increased the no-new-revenue tax rate by 0.0020 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Guadalupe County spent \$ 513,330 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 \$ 655,589.

This ~~increased~~ **decreased** the no-new-revenue tax rate by (0.0010) /\$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 Guadalupe County at 830-379-2315 or daryl.john@co.guadalupe.tx.us, or visit www.co.guadalupe.tx.us 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 _____.