

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

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ 0.3600	per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.3535	per \$100
VOTER-APPROVAL TAX RATE	\$ 0.3685	per \$100

The no-new-revenue tax rate is the tax rate for the 2024 (current tax year) tax year that will raise the same amount of property tax revenue for Bosque County (name of taxing unit) from the same properties in both the 2023 (preceding tax year) tax year and the 2024 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that Bosque County (name of taxing unit) 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 Bosque County (name of taxing unit) is proposing to increase property taxes for the 2024 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 23, 2024 at 9:00 am (date and time)
at Commissioners Courtroom 110 South Main St. Meridian, TX 76665 (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Bosque County (name of taxing unit) 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 Bosque County (name of governing body) of Bosque County (name of taxing unit) 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: Commissioner Hall, Commissioner Townley, Commissioner Philipp, Commissioner Liardon, Judge Vanlandingham

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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

	2023	2024	Change
Total tax rate (per \$100 of value)	2023 adopted tax rate 0.3800	2024 proposed tax rate 0.3600	Decrease of 0.02 or 5.3%
Average homestead taxable value	2023 average taxable value of residence homestead \$177,567	2024 average taxable value of residence homestead \$201,508	Increase of \$23,941 or 11.88%
Tax on average homestead	2023 amount of taxes on average taxable value of residence homestead \$674.75	2024 amount of taxes on average taxable value of residence homestead \$725.42	Increase of \$50.67 or 7.0%
Total tax levy on all properties	2023 levy \$9,280,016	2024 proposed rate x current total value /100 \$9,868,567	Increase of \$588,551 or 6.0%. Of the \$588,493 increase, \$410,311 is from new properties added to the tax roll.

(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 Bosque County Auditor certifies that Bosque County has spent \$ 0.00 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Bosque County Sheriff has provided Bosque 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 0.00 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Bosque County spent \$ 15,128 from July 1 2023 to June 30 2024 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 \$ 0.00

This increased the no-new-revenue maintenance and operations rate by 0.00 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Bosque County spent \$ 155,700.00 from July 1 2023 to June 30 2024 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 \$ 28,483.00

This increased the no-new-revenue maintenance and operations rate by 0.0002 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Bosque County spent \$ 0.00 from July 1 2023 to June 30 2024 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 \$ 0.00

This increased the no-new-revenue maintenance and operations rate by 0.00 /\$100.

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

For assistance with tax calculations, please contact the tax assessor for Bosque County at (245) 435-2301 or arlene_swiney@bosquecounty.us, or visit bosquecounty.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 Bosque County at (245) 435-2301 or arlene_swiney@bosquecounty.us

COMMISSIONERS COURT

REGULAR SESSION

SEPTEMBER 16, 2024

RECORD VOTE TO APPROVE PROPOSED TAX RATE FOR FY2024

YES NO Cindy Vanlandingham
Cindy Vanlandingham, Bosque County Judge

YES NO Billy Hall
Billy Hall, Commissioner, Precinct 1

YES NO Terry Townley
Terry Townley, Commissioner, Precinct 2

YES NO Larry Philipp
Larry Philipp, Commissioner, Precinct 3

YES NO Ronny Liardon
Ronny Liardon, Commissioner, Precinct 4