

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 \$ .462751 per \$100 valuation has been proposed by the governing body of Bosque County.

PROPOSED TAX RATE	\$ <u>.462751</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.458122</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.463869</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 BOSQUE 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 Bosque 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 Bosque County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 22, 2021 @ 9:00 am  
at COMMISSIONERS COURT ROOM 110 E MAIN STREET, MERIDIAN, TEXAS.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Bosque 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 Bosque 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: \_\_\_\_\_

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: \_\_\_\_\_

ABSENT: \_\_\_\_\_

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 to the taxes proposed to be imposed on the average residence homestead by Bosque County this year.

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	2020 adopted tax rate .5182	2021 proposed tax rate .462751	Decrease of .05545
<b>Average homestead taxable value</b>	2020 average taxable value of residence homestead \$124,621.	2021 average taxable value of residence homestead \$139,817	Increase of \$15,196 or 12%
<b>Tax on average homestead</b>	2020 amount of taxes on average taxable value of residence homestead \$645.78	2021 amount of taxes on average taxable value of residence homestead \$647.00	Increase of \$1.22 or .0019 %
<b>Total tax levy on all properties</b>	2020 levy \$8,987,545	(2021 proposed rate x current total value)/100 \$9,206,212	Increase of \$218,667, or .0244%

(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 BOSQUE COUNTY County Auditor certifies that BOSQUE COUNTY County has spent \$ 0 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. BOSQUE COUNTY County Sheriff has provided BOSQUE 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 /\$100.

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

The BOSQUE COUNTY spent \$ 25,753 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 \$ 0.

This increased the no-new-revenue tax rate by 0 /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The BOSQUE COUNTY spent \$ 161,843 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 \$ 0.

This increased the no-new-revenue tax rate by 0 /\$100.

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

The BOSQUE COUNTY spent \$ 0 from July 1 2020 to June 30 2021 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 tax rate by 0 /\$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 254-435-2301 or , or visit BOSQUECOUNTYTAXOFFICE.COM 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 254-435-2301 or .

COMMISSIONERS COURT

REGULAR SESSION

SEPTEMBER 22, 2021

RECORD VOTE TO ADOPT 2021 TAX RATE

YES  NO Cindy Vanlandingham  
Cindy Vanlandingham, Bosque County Judge

YES  NO Billy Hall  
Billy Hall, Commissioner Precinct 1

YES  NO Terry W. Townley  
Terry Townley, Commissioner Precinct 2

YES  NO Larry Philipp  
Larry Philipp, Commissioner Precinct 3

YES  NO Ronny Liardon  
Ronny Liardon, Commissioner Precinct 4