

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 \$.3843741 per \$100 valuation has been proposed by the governing body of Sabine County.

PROPOSED TAX RATE	<u>\$.3843741</u>	per \$100
NO-NEW-REVENUE TAX RATE	<u>\$.3673062</u>	per \$100
VOTER-APPROVAL TAX RATE	<u>\$.3843741</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 Sabine 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 Sabine 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 Sabine County is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 24, 2022 8:30 a m at Sabine County Commissioner's Court Room.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Sabine 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 County Commissioners of Sabine 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: Brent Cox, Jimmy McDaniel, Stanley Jacks, James Lowe, Daryl Melton

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 2021 last year to the taxes proposed to be imposed on the average residence homestead by 2022 this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	0.3887316	0.3843741	-1.133661191 % increase
Average homestead taxable value	\$72,134.00	\$75,700.00	5 % increase
Tax on average homestead	\$280.41	\$290.97	4 % increase
Total tax levy on all properties	\$3,553,877.00	\$3,747,456.00	5 % increase

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Defense Compensation Expenditures

The Sabine County spent \$95,200 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 the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$29,957. This increased the no-new-revenue maintenance and operations rate by \$0.0003950/\$100.

For assistance with tax collections, please contact the tax assessor for Hospital District at (409)-787-2257 or martha.stone@co.sabine.tx.us, or visit www.co.sabine.tx.us for more information.