

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

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.

A tax rate of \$.3457975 per \$100 valuation has been proposed by the governing body of Sabine County

PROPOSED TAX RATE	\$ <u>0.3457975</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.2959836</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.31260881</u>	per \$100
2022 TAX RATE	\$ <u>.3843741</u>	per \$100
DE MINIMIS RATE	\$ <u>0.3457975</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Sabine County from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that Sabine County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Sabine County exceeds the voter-approval tax rate for Sabine County.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Sabine County the rate that will raise \$500,000, and the current debt rate for Sabine County.

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 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 05, 2023 8:30 AM at Sabine County Commissioners Court Room.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Sabine County adopts the proposed tax rate, the qualified voters of the Sabine County may petition the Sabine County to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the Sabine County will be the voter-approval tax rate of the Sabine County.

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: Daryl Melton, Stanley Jacks, Keith Nabours, James Lowe and Brent Cox
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 2022 last year to the taxes proposed to be imposed on the average residence homestead by 2023 this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	0.3843741	0.3457975	-11.15583542 % increase
Average homestead taxable value	\$71,207.00	\$88,947.00	20 % increase
Tax on average homestead	\$273.70	\$307.57	11 % increase
Total tax levy on all properties	\$3,747,456.00	\$4,291,005.00	13 % increase

Indigent Defense Compensation Expenditures

The Sabine County spent \$90,201.00 from July 01, 2022 to June 30, 2023 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 \$75,317.00. This increased the no-new-revenue maintenance and operations rate by .00035233/\$100.00

For assistance with tax collections, please contact the tax assessor for Sabine County at (409)-787-2257 or sabinecounty@valornet.com, or visit www.co.sabine.tx.us for more information.