

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 **does not** apply to a taxing unit that has a de minimis rate.

PROPOSED TAX RATE	\$ 0.7088	per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.672374	per \$100
VOTER-APPROVAL TAX RATE	\$ 0.753996	per \$100

The no-new-revenue tax rate is the tax rate for the 2023 (current tax year) tax year that will raise the same amount of property tax revenue for McCulloch County (name of taxing unit) from the same properties in both the 2022 (preceding tax year) tax year and the 2023 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that McCulloch 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 McCulloch County (name of taxing unit) is proposing to increase property taxes for the 2023 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 31, 2023 5:30 pm (date and time)
at Commissioner's Court Room - 1st floor of Courthouse (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, McCulloch 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 Commissioners Court (name of governing body) of McCulloch 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: _____
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 McCulloch County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by McCulloch County this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	0.7504	0.7088	(Decrease of 0.0416 per \$100 or -5.54%)
Average homestead taxable value	2022 average taxable value of residence homestead \$84,920	2023 average taxable value of residence homestead \$91,588	Increase of 7.85%
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead \$637.24	2023 amount of taxes on average taxable value of residence homestead \$649.18	Increase of \$11.94 or 1.87%
Total tax levy on all properties	\$6,243,111.30	\$6,520,113.17	Increase of \$277,001.87 or 4.44%

(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 McCulloch County Auditor certifies that McCulloch County has
(county name) (county name)
 spent \$ \$126,459.90 in the previous 12 months for the maintenance and operations cost
(amount minus any amount received from state revenue for such costs)
 of keeping inmates sentenced to the Texas Department of Criminal Justice. McCulloch County
(county name)
 Sheriff has provided McCulloch County information on these costs, minus the state revenues
(county name)
 received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.02856 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) *(amount)* *(prior year)* *(current year)*
 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 \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The McCulloch County spent \$119,742.84 from July 1 2022 to June 30 2023
(name of taxing unit) *(amount)* *(prior year)* *(current year)*
 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 \$ 82,141.52.
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by 0.000208 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ *(name of taxing unit)* spent \$ _____ *(amount)* from July 1 _____ *(prior year)* to June 30 _____ *(current year)* 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 \$ _____ *(amount of increase)*

This increased the no-new-revenue maintenance and operations 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 McCulloch County
(name of taxing unit)
at 325-597-1627 or zane@mccullochcad.org, or visit mccullochcad.org
(telephone number) (email address) (internet website address)
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 _____ (name of taxing unit)
at _____ (telephone number) or _____ (email address).