

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.4274 per \$100 valuation has been proposed by the governing body of Jackson County.

PROPOSED TAX RATE	\$0.4274 per \$100
NO-NEW REVENUE TAX RATE	\$0.4274 per \$100
VOTER-APPROVAL TAX RATE	\$0.4556 per \$100
DE MINIMIS RATE	\$0.5294 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Jackson County from the same properties in both the 2019 tax year and the 2020 tax year.

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

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Jackson County is not proposing to increase property taxes for the 2020 tax year.

A public meeting to vote on the proposed tax rate will be held on September 22, 2020 at 9:00AM at 115 West Main Street, Edna, Texas, Commissioners Court Room.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Jackson County is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting Jackson County Commissioners Court of Jackson County at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposed tax rate as follows:

FOR:

Wayne Hunt
 Judge Jill Sklar
 Dennis Karl

Wayne Bubela
 Johnny Belicek

AGAINST:

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 Jackson County last year to the taxes proposed to be imposed on the average residence homestead by Jackson County this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.4364	\$0.4274	<i>decrease of</i> -\$0.0090 OR -2.06%
Average homestead taxable value	\$107,529	\$122,987	<i>increase of</i> 14.37%
Tax on average homestead	\$469	\$526	<i>increase of</i> \$56 OR 12.01%
Total tax levy on all properties	\$9,200,164	\$9,268,309	<i>increase of</i> \$68,145 OR 0.74%

State Criminal Justice Mandate

The Jackson County County Auditor certifies that Jackson County County has spent \$40,992 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Jackson County County Sheriff has provided Jackson County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$0.0019/\$100.

For assistance with tax calculations, please contact the tax assessor for Jackson County at 361-782-3473 or m.foster@co.jackson.tx.us.