

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$.40586960 \$100 valuation has been proposed by the governing body of

Van Zandt County

PROPOSED TAX RATE	\$ <u>.40586960</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.38688989</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.40586968</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 Van Zandt County from the same properties in both

The 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Van Zandt 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 Van Zandt 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 13, 2023 at 9:00 a.m. at the Van Zandt County Court Room, 121 E Dallas Street, Room 204, Canton Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Van Zandt 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 Clerk of Van Zandt 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: _____

[Type here]

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 Van Zandt County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Van Zandt County this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	2022 adopted tax Rate .44269380	2023 proposed tax Rate .40586960	The proposed rate is .0368242 less the previous year which is a 8.3182% decrease
Average homestead taxable value	2022 average taxable value of residence homestead 165,593	2023 average taxable value of residence homestead 161,650	2023 had an approximate decrease of 2.38% in average taxable value of residence homestead from 2022
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead 733.00	2023 amount of taxes on average taxable value of residence homestead 656.00	Decrease of approximately \$77 or 10.50%
Total tax levy on all properties	2022 levy 17,976,310	2023 proposed 19,136,133	The proposed tax rate for 2023 will generate approximately \$1,159,823 in more revenue than 2022 or approximately 6.45%

[Type here]

(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 _____ County Auditor certifies that _____ County has
(county name) (county name)
spent \$ _____ 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. _____ County
(county name)
Sheriff has provided _____ information on these costs, minus the state revenues
(county name)
received for the reimbursement of such costs.

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

Indigent Health Care Compensation Expenditures (counties)

The _____ Van Zandt _____ spent \$294,761 _____ from July 1, 2022 _____ to June 30, 2023 _____
(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 \$ 37,829
(amount of increase)

This increased the no-new-revenue tax rate by .00083634 /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ Van Zandt _____ spent \$ 545,828 _____ 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, 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 \$123,068
(amount of increase)

This increased the no-new-revenue tax rate by .00073941 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (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 tax 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 _____
(name of taxing unit)
at _____ or _____, or visit _____
(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 Van Zandt County Appraisal District, Emily Reeves, Chief Appraiser _____
(name of taxing unit)
at 903-567-6171 or www.vzcad.org
(telephone number) (email address)