

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.72945 per \$100 valuation has been proposed by the governing body of _____

PROPOSED TAX RATE	\$	<u>0.72945</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.64335</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.72945</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 Jeff Davis 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 Jeff Davis County may adopt without holding an election to seek voter approval of the rate.

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

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 22, 2023 10:00 am at Jeff Davis County Courthouse, 601 Cemetery Rd, Fort Davis Tx, 79734.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Jeff Davis 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 the members of the Commissioners Court of Jeff Davis County at their offices or by attending the public meeting 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 proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: _____
 AGAINST the proposal: _____
 PRESENT and not voting: _____
 ABSENT: _____

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

	2022	2023	Change
Total tax rate (per \$100 of value)	2022 adopted tax rate	2023 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2022 average taxable value of residence homestead	2023 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead	2023 amount of taxes on average taxable value of residence homestead	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2022 levy	(2023 proposed rate x current total value)/100	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

(Include the following text if these no-new-revenue rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

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

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

Indigent Health Care Compensation Expenditures (counties)

The Jeff Davis County spent \$ 12,708 from July 1 2022 to June 30 2023 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 \$ 0

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Jeff Davis County spent \$ 18,458 from July 1 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 0

This increased the no-new-revenue maintenance and operations rate by 0 /\$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 [amount] /\$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 [telephone number] or [email address], or visit [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].