

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

1/07/2023

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

PROPOSED TAX RATE	\$	<u>.514500</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>.480685</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>.514595</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 Lampasas 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 Lampasas 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 Lampasas 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 6, 2023 at 6:00 P.M. at Lampasas County Offices, 1st Floor Annex Conference Room, 409 South Pecan Street, Lampasas, TX 76550.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Lampasas 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 Commissioner's Court of Lampasas 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: County Judge Randall Hoyer, Commissioners: Robert Carroll, Jamie Smart Jr., Lewis Bridges, Mark Rainwater
AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: None

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

	2022	2023	Change
Total tax rate (per \$100 of value)	.5815	.514500	11.52% Decrease
Average homestead taxable value	\$175,376	\$213,799	21.91% Increase
Tax on average homestead	\$1,020	\$1,100	7.84% Increase
Total tax levy on all properties	\$10,395,503	\$12,166,866	17.04% Increase

(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 Lampasas County Auditor certifies that Lampasas County has spent \$ \$103,782 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Lampasas County Sheriff has provided Lampasas 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 _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Lampasas County spent \$ 105,983 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 \$ _____. This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The Lampasas County spent \$ 240,476 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 \$ _____. This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____

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 \$ _____. 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 _____ at _____ or _____, or visit _____ 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 _____

at _____ of _____
(telephone number) *(email address)*