

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.419400 per \$100 valuation has been proposed by the governing body of Hemphill County Hospital Dist.

PROPOSED TAX RATE	\$0.419400 per \$100
NO-NEW-REVENUE TAX RATE	\$0.405536 per \$100
VOTER-APPROVAL TAX RATE	\$0.419400 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 Hemphill County Hospital Dist 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 Hemphill County Hospital Dist 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 but not greater than the voter-approval tax rate. This means that Hemphill County Hospital Dist is not proposing to increase property taxes for the 2023 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 5, 2023 AT 5:00 p.m. IN THE HEMPHILL COUNTY HOSPITAL BOARDROOM.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Hemphill County Hospital Dist 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 of Hemphill County Hospital Dist at their offices or by attending the public meeting mentioned above.

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

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

FOR the proposal: Cory Pittman Sharon Carr Karen Gullett Colby Leach Whitney Jones

AGAINST the proposal: NA

PRESENT and not voting: NA

ABSENT: NA

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 Hemphill County Hospital Dist last year to the taxes proposed to be imposed on the average residence homestead by Hemphill County Hospital Dist this year.

	2022	2023	Change
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Total tax rate (per \$100 of value)	\$0.475255	\$0.419400	decrease of -0.055855, or -11.75%
Average homestead taxable value	\$83,735	\$85,994	increase of \$2,259, or 2.69%
Tax on average homestead	\$397.95	\$360.65	decrease of \$37.30, or 9.37%
Total tax levy on all properties	\$6,792,450	\$6,779,831	decrease of \$12,619, or -.18%

For assistance with tax calculations, please contact Chris Jackson, the tax assessor for Hemphill County Hospital Dist at 806-323-6661 or 400 Main Annex, or visit www.hemphill.tx.us for more information.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$.45 per \$100 valuation has been proposed by the governing body of Hemphill County.

PROPOSED TAX RATE	\$.45 per \$100
NO-NEW-REVENUE TAX RATE	\$0.384131 per \$100
VOTER-APPROVAL TAX RATE	\$0.467016 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 Hemphill County & County Road & Bridge 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 Hemphill County & County Road & Bridge 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 Hemphill County is not proposing to increase property taxes for the 2023 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 14, 2023 AT 9:00 A.M. at the Hemphill County Courthouse, Commissioner's Courtroom.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Hemphill County & County Road & Bridge 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 of Hemphill County & County Road & Bridge at their offices or by attending the public meeting mentioned above.

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

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

FOR the proposal: Lisa Johnson Tim Alexander Nicholas Thomas Dawn E Webb Dale Schafer

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 Hemphill County & County Road & Bridge last year to the taxes proposed to be imposed on the average residence homestead by Hemphill County & County Road & Bridge this year.

	2022	2023	Change
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Total tax rate (per \$100 of value)	\$0.450000	\$0.45	No Change
Average homestead taxable value	\$78,735	\$84,542	increase of \$5807 or 7.37%
Tax on average homestead	\$354.30	\$380.43	increase of \$26.13 or 7.37%
Total tax levy on all properties	\$6,453,824	\$7,298,477	increase of \$844,653 or 13%

For assistance with tax calculations, please contact Chris Jackson, the Tax Assessor-Collector for Hemphill County at 400 Main Street or 806-323-6661, or visit www.co.hemphill.tx.us for more information.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Fort Elliott Consolidated Independent School District will hold a public meeting at September 11, 2023 in Admin Bldg - 601 E. Wilson

Briscoe, Texas. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$ 0.0916 / \$100 (Proposed rate for maintenance and operations)

School Debt Service Tax
Approved by Local Voters \$ 0.10 / \$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>.01636</u>	% Increase	or	<u> </u>	% (decrease)
Debt service	<u>.00840</u>	% Increase	or	<u> </u>	% (decrease)
Total expenditures	<u>.01586</u>	% Increase	or	<u> </u>	% (decrease)

Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$ <u>1,017,457,971</u>	\$ <u>1,135,827,130</u>
Total appraised value* of new property**	\$ <u>362,770</u>	\$ <u>1,220,900</u>
Total taxable value*** of all property	\$ <u>998,746,871</u>	\$ <u>1,110,818,600</u>
Total taxable value*** of new property**	\$ <u>362,770</u>	\$ <u>700,960</u>

* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** "New property" is defined by Tax Code Section 26.012(17).

*** "Taxable value" is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 2,342,700

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.85000	\$ 0.10000	\$ 0.95000	\$ 46,223	\$ 661
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.66423	\$ 0.04584	\$ 0.71008	\$ 24,926	\$ 17,515
Proposed Rate	\$ 0.69160	\$ 0.10000	\$ 0.79160	\$ 30,909	\$ 415

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 61,264	\$ 77,302
Average Taxable Value of Residences	\$ 20,658	\$ 0
Last Year's Rate Versus Proposed Rate per \$100 Value	\$.95461	\$.7916
Taxes Due on Average Residence	\$ 197.20	\$ 0
Increase (Decrease) in Taxes		\$ (197.20)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 0.6916. This election will be automatically held if the district adopts a rate in excess of the rollback rate of 0.6916.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 6,316,029
Interest & Sinking Fund Balance(s)	\$ 920,137

FORT ELLIOTT CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

PHONE (806) 375-2454 ELEMENTARY PHONE (806) 375-2456 FAX (806) 375-2327

501 E. WILSON - P.O. BOX 138 BRISCOE, TX 79011

FRANK BELCHER
Superintendent

BRANDON MAHLER
Principal

GWEN GIBSON
Business Manager

ORDINANCE SETTING TAX RATE

September 11, 2023

On this date, We, the Board of Trustees of the Fort Elliott Consolidated Independent School District, Briscoe, Texas hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2023 at a total tax rate of 0.7916, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.6916 For the Purpose of Maintenance and Operations

\$0.10 For the Purpose of Interest and Sinking

Such taxes are to be assessed and collected by the tax officials designated by the District.

IN CERTIFICATION THEREOF:

Signed: Bret Begert

Bret Begert, President, Board of Trustees

Attest: Ben Pigg

Ben Pigg, Secretary, Board of Trustees