

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ 0.5642 per \$100 valuation has been proposed by the governing body of the County of Nacogdoches.

PROPOSED TAX RATE	\$	<u>0.5642</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.5582</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.5756</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2021 (current tax year) tax year that will raise the same amount of property tax revenue for the County of Nacogdoches (name of taxing unit) from the same properties in both the 2020 (preceding tax year) tax year and the 2021 (current tax year) tax year.

The voter-approval rate is the highest tax rate that the County of Nacogdoches (name of taxing unit) 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 the County of Nacogdoches (name of taxing unit) is proposing to increase property taxes for the 2021 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Sept. 21, 2021 at 9:00 am (date and time) at Commissioner's Courtroom, Suite 170, 101 W. Main St., Nacogdoches, Texas 75961 (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the County of Nacogdoches (name of taxing unit) 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 (name of office responsible for administering the election) of the County of Nacogdoches (name of taxing unit) 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: Greg Sowell, Jerry Don Williamson, Sandy McCorvey, Robin Dawley and Mark Harkness

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: NONE

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$ 0.5642	\$ 0.5642	No difference between tax rate for 2020 and proposed tax rate for 2021 per \$100,
Average homestead taxable value	\$ 94,349	\$ 101,296	Increase of 7.36 %
Tax on average homestead	\$ 532.32	\$ 571.51	Increase of \$ 39.19 or 7.36%
Total tax levy on all properties	\$ 20,006,155	\$ 20,739,380	Increase of \$733,225 or 3.66%

For assistance with tax calculations, please contact the tax assessor for Nacogdoches County (Appraisal District) (name of taxing unit) at 936-560-3447 (telephone number) or gary80@nacocad.org (email address), or visit www.nacocad.org (internet website address)