

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 \$ 0.47220 per \$100 valuation has been proposed by the governing body of Nacogdoches County

PROPOSED TAX RATE	\$ <u>0.47220</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.47220</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.52194</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Nacogdoches County from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Nacogdoches 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 Nacogdoches County is not proposing to increase property taxes for the 2022 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 20, 2022 at 9:00 am at County Commissioners Courtroom, 101 W Main St Ste 170, Nacogdoches, Texas.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Nacogdoches 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 Nacogdoches 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: Judge Greg Sowell, Jerry Don Williamson, Robin Dawley, and Mark Harkness
AGAINST the proposal: _____
PRESENT and not voting: _____
ABSENT: Sandy McCorvey

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

	2021	2022	Change
Total tax rate (per \$100 of value)	2021 adopted tax rate \$0.56420	2022 proposed tax rate \$0.47220	Decrease of \$0.092 per \$100, or 16.31%
Average homestead taxable value	2021 average taxable value of residence homestead \$92,345	2022 average taxable value of residence homestead \$104,008	Increase of 12.63%
Tax on average homestead	2021 amount of taxes on average taxable value of residence homestead \$521.01	2022 amount of taxes on average taxable value of residence homestead \$491.13	Decrease of \$29.88, or 5.74%
Total tax levy on all properties	2021 levy \$20,714,477	(2022 proposed rate x current total value)/100 \$21,121,696	Increase of \$407,219, or 1.97%

(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 Nacogdoches County Auditor certifies that Nacogdoches County has spent \$ 141,294 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Nacogdoches County Sheriff has provided Nacogdoches 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 0 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 Nacogdoches County spent \$ 364,425 from July 1 2021 to June 30 2022 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 \$ 146,681

This increased the no-new-revenue maintenance and operations rate by 0.00026 /\$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 Nacogdoches County at (936) 560-3447 or ca@nacocad.org, or visit co.nacogdoches.tx.us 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 _____ or _____.